

11.—The Incidence of Dominion and Manitoba Succession Duties on Certain Estates

Class	Aggregate Net Value	Dominion Duty			Provincial Duty ¹			Combined Duties ²
		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	3-00	1,500-00	2,970-00
	100,000	80,000	7-35	5,880-00	100,000	4-00	4,000-00	9,880-00
	300,000	280,000	13-35	37,380-00	300,000	8-00	24,000-00	61,380-00
	500,000	480,000	16-35	78,480-00	500,000	12-00	60,000-00	138,480-00
	1,000,000	980,000	19-35	189,630-00	1,000,000	15-00	150,000-00	339,630-00
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	3-00	1,500-00	4,200-00
	100,000	100,000	8-35	8,350-00	100,000	4-00	4,000-00	12,350-00
	300,000	300,000	14-35	43,050-00	300,000	8-00	24,000-00	67,050-00
	500,000	500,000	17-35	86,750-00	500,000	12-00	60,000-00	146,750-00
	1,000,000	1,000,000	20-35	203,500-00	1,000,000	15-00	150,000-00	353,500-00
C. Brother or sister....	20,000	20,000	3-30	660-00	20,000	6-00	1,200-00	1,860-00
	25,000	25,000	3-40	850-00	25,000	6-50	1,625-00	2,475-00
	50,000	50,000	6-35	3,175-00	50,000	8-50	4,250-00	7,425-00
	100,000	100,000	9-35	9,350-00	100,000	12-00	12,000-00	21,350-00
	300,000	300,000	15-35	46,050-00	300,000	13-00	39,000-00	85,050-00
	500,000	500,000	18-35	91,750-00	500,000	14-00	70,000-00	161,750-00
	1,000,000	1,000,000	21-35	213,500-00	1,000,000	17-00	170,000-00	383,500-00
D. Stranger.....	20,000	20,000	3-80	760-00	20,000	11-50	2,300-00	3,060-00
	25,000	25,000	3-90	975-00	25,000	12-00	3,000-00	3,975-00
	50,000	50,000	7-35	3,675-00	50,000	13-00	6,500-00	10,175-00
	100,000	100,000	10-35	10,350-00	100,000	14-00	14,000-00	24,350-00
	300,000	300,000	16-35	49,050-00	300,000	18-00	54,000-00	103,050-00
	500,000	500,000	19-35	96,750-00	500,000	22-00	110,000-00	206,750-00
	1,000,000	1,000,000	22-35	223,500-00	1,000,000	25-00	250,000-00	473,500-00

Exclusive of surtax of 15 p.c. on amount of duty.

² Exclusive of surtax on provincial duty.

Saskatchewan.—Succession duties were first instituted in the Province of Saskatchewan at the time of its origin in 1905. They were introduced in the former Northwest Territories by c. 5 of the Statutes of the Second Session of the Northwest Legislature in 1903 and the legislation was continued in force under the provisions of the Saskatchewan Act. The current legislation is c. 50 of the Revised Statutes of 1940, and full information may be obtained on application to the Director, Succession Duty Division, Revenue Building, Regina.

There are three classes of beneficiaries, as follows:—

- (1) Widow; child; husband; parent; grandchild; son- or daughter-in-law.
- (2) Other lineal ancestor; brother, sister or their descendant; brother or sister of parent or their descendant.
- (3) Others.

Exemptions (with duty payable on the whole when limit is passed) are \$15,000 to those in Class (1), \$2,500 to those in Class (2) and \$1,000 in the case of others.

Additional rates of duty are imposed on the whole estate when the deceased was not a resident of the Province and on shares of individual beneficiaries not domiciled in Saskatchewan.