

### 14.—The Incidence of Dominion and British Columbia Succession Duties on Certain Estates

Class	Aggregate Net Value	Dominion Duty			Provincial Duty			Combined Duties <sup>2</sup>
		Dutiable Value	Rate	Duty	Dutiable Value	Rate	Duty <sup>1</sup>	
	\$	\$	p.c.	\$	\$	p.c.	\$	\$
A. Widow only.....	20,000	Nil	—	—	Nil	—	—	—
	25,000	5,000	2.45	122.50	5,000	1.25	62.50	185.00
	50,000	30,000	4.90	1,470.00	30,000	1.50	450.00	1,920.00
	100,000	80,000	7.35	5,880.00	80,000	3.00	2,400.00	8,280.00
	300,000	280,000	13.35	37,380.00	280,000	7.00	19,600.00	56,980.00
	500,000	480,000	16.35	78,480.00	480,000	10.00	48,000.00	126,480.00
1,000,000	980,000	19.35	189,630.00	980,000	16.00	156,800.00	346,430.00	
B. Only child over 18..	20,000	20,000	2.80	560.00	Nil	—	—	560.00
	25,000	25,000	2.90	725.00	5,000	1.25	62.50	787.50
	50,000	50,000	5.40	2,700.00	30,000	1.50	450.00	3,150.00
	100,000	100,000	8.35	8,350.00	80,000	3.00	2,400.00	10,750.00
	300,000	300,000	14.35	43,050.00	280,000	7.00	19,600.00	62,650.00
	500,000	500,000	17.35	86,750.00	480,000	10.00	48,000.00	134,750.00
1,000,000	1,000,000	20.35	203,500.00	980,000	16.00	156,800.00	360,300.00	
C. Brother or sister....	20,000	20,000	3.30	660.00	20,000	5.00	1,000.00	1,660.00
	25,000	25,000	3.40	850.00	25,000	5.00	1,250.00	2,100.00
	50,000	50,000	6.35	3,175.00	50,000	6.50	3,250.00	6,425.00
	100,000	100,000	9.35	9,350.00	100,000	9.50	9,500.00	18,850.00
	300,000	300,000	15.35	46,050.00	300,000	14.00	42,000.00	88,050.00
	500,000	500,000	18.35	91,750.00	500,000	17.00	85,000.00	176,750.00
1,000,000	1,000,000	21.35	213,500.00	1,000,000	21.00	210,000.00	423,500.00	
D. Stranger.....	20,000	20,000	3.80	760.00	20,000	10.00	2,000.00	2,760.00
	25,000	25,000	3.90	975.00	25,000	10.00	2,500.00	3,475.00
	50,000	50,000	7.35	3,675.00	50,000	11.50	5,750.00	9,425.00
	100,000	100,000	10.35	10,350.00	100,000	14.50	14,500.00	24,850.00
	300,000	300,000	16.35	49,050.00	300,000	19.00	57,000.00	106,050.00
	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	26.00	260,000.00	483,500.00	

<sup>1</sup> Exclusive of surtax of 25 p.c.<sup>2</sup> Exclusive of surtax on provincial duty.