

emption limit is exceeded. No duty is levied on bequests for religious or charitable purposes to be carried out in the Province, or by a resident thereof or by a corporation with head office in any of the three Maritime Provinces which carries out charitable, religious or educational bequests in Prince Edward Island.

### 10.—The Incidence of Dominion and Prince Edward Island Succession Duties on Typical 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	—	—	20,000	5.00	1,000.00	1,000.00
	25,000	5,000	2.45	122.50	25,000	7.50	1,875.00	1,997.50
	50,000	30,000	4.90	1,470.00	50,000	7.50	3,750.00	5,220.00
	100,000	80,000	7.35	5,880.00	100,000	10.00	10,000.00	15,880.00
	300,000	280,000	13.35	37,380.00	300,000	10.00	30,000.00	67,380.00
	500,000	480,000	16.35	78,480.00	500,000	10.00	50,000.00	128,480.00
	1,000,000	980,000	19.35	189,630.00	1,000,000	10.00	100,000.00	289,630.00
B. Only child over 18 <sup>1</sup> ..	20,000	20,000	2.80	560.00	20,000	5.00	1,000.00	1,560.00
	25,000	25,000	2.90	725.00	25,000	7.50	1,875.00	2,600.00
	50,000	50,000	5.40	2,700.00	50,000	7.50	3,750.00	6,450.00
	100,000	100,000	8.35	8,350.00	100,000	10.00	10,000.00	18,350.00
	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	10.00	50,000.00	136,750.00
	1,000,000	1,000,000	20.35	203,500.00	1,000,000	10.00	100,000.00	303,500.00
C. Brother or sister (wholly to one in this class).	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	7.50	1,875.00	2,725.00
	50,000	50,000	6.35	3,175.00	50,000	7.50	3,750.00	6,925.00
	100,000	100,000	9.35	9,350.00	100,000	10.00	10,000.00	19,350.00
	300,000	300,000	15.35	46,050.00	300,000	10.00	30,000.00	76,050.00
	500,000	500,000	18.35	91,750.00	500,000	10.00	50,000.00	141,750.00
	1,000,000	1,000,000	21.35	213,500.00	1,000,000	10.00	100,000.00	313,500.00
D. Stranger.....	20,000	20,000	3.80	760.00	20,000	20.00	4,000.00	4,760.00
	25,000	25,000	3.90	975.00	25,000	20.00	5,000.00	5,975.00
	50,000	50,000	7.35	3,675.00	50,000	20.00	10,000.00	13,675.00
	100,000	100,000	10.35	10,350.00	100,000	20.00	20,000.00	30,350.00
	300,000	300,000	16.35	49,050.00	300,000	20.00	60,000.00	109,050.00
	500,000	500,000	19.35	96,750.00	500,000	20.00	100,000.00	196,750.00
	1,000,000	1,000,000	22.35	223,500.00	1,000,000	20.00	200,000.00	423,500.00

<sup>1</sup> The provincial age limit for dependent children is 21.

*Nova Scotia*.—Succession duties were first instituted in 1892 (c. 6, 1892). The latest consolidation of the provincial legislation appears in c. 18 of the Revised Statutes of 1923. Numerous amendments have been made since that time. Full information may be obtained on application to the Supervisor of Succession Duties, Department of the Attorney General, Halifax.

Beneficiaries are divided into four classes, as follows:—

- (1) Widow with dependent child; or dependent child.
- (2) Widow without dependent child; child not dependent; husband; parent; grandparent; grandchild; son- or daughter-in-law.
- (3) Other lineal ancestor or descendant; brother, sister or their child or grandchild; uncle, aunt or their child or grandchild.
- (4) Others.

Estates not exceeding \$5,000 are exempt from succession duty and this exemption is increased to \$10,000 in the case of beneficiaries falling into Classes (1) or (2) above. Bequests for religious, charitable or educational purposes within the province are subject to duty at the same rates as Class (2). In all cases, duty is payable on the whole amount when the exemption limit is passed.