

11.—The Incidence of Dominion and Nova Scotia Succession Duties on Typical Estates

Class	Aggregate Net Value	Dominion Duty			Provincial Duty			Combined Duties ²
		Dutiable Value	Rate	Duty	Dutiable Value	Rate	Duty ¹	
	\$	\$	p.c.	\$	\$	p.c.	\$	\$
A. Widow only.....	20,000	Nil	—	—	20,000	1-50	300-00	300-00
	25,000	5,000	2-45	122-50	25,000	2-00	500-00	622-50
	50,000	30,000	4-90	1,470-00	50,000	4-00	2,000-00	3,470-00
	100,000	80,000	7-35	5,880-00	100,000	7-00	7,000-00	12,880-00
	300,000	280,000	13-35	37,380-00	300,000	11-00	33,000-00	70,380-00
	500,000	480,000	16-35	78,480-00	500,000	15-00	75,000-00	153,480-00
	1,000,000	980,000	19-35	189,630-00	1,000,000	25-00	250,000-00	439,630-00
B. Only child over 18..	20,000	20,000	2-80	560-00	20,000	1-50	300-00	860-00
	25,000	25,000	2-90	725-00	25,000	2-00	500-00	1,225-00
	50,000	50,000	5-40	2,700-00	50,000	4-00	2,000-00	4,700-00
	100,000	100,000	8-35	8,350-00	100,000	7-00	7,000-00	15,350-00
	300,000	300,000	14-35	43,050-00	300,000	11-00	33,000-00	76,050-00
	500,000	500,000	17-35	86,750-00	500,000	15-00	75,000-00	161,750-00
	1,000,000	1,000,000	20-35	203,500-00	1,000,000	25-00	250,000-00	453,500-00
C. Brother or sister (wholly to one in this class).	20,000	20,000	3-30	660-00	20,000	8-25	1,650-00	2,310-00
	25,000	25,000	3-40	850-00	25,000	9-00	2,250-00	3,100-00
	50,000	50,000	6-35	3,175-00	50,000	11-50	5,750-00	8,925-00
	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	24-50	122,500-00	214,250-00
	1,000,000	1,000,000	21-35	213,500-00	1,000,000	34-50	345,000-00	558,500-00
D. Stranger.....	20,000	20,000	3-80	760-00	20,000	13-00	2,600-00	3,360-00
	25,000	25,000	3-90	975-00	25,000	14-00	3,500-00	4,475-00
	50,000	50,000	7-35	3,675-00	50,000	15-50	7,750-00	11,425-00
	100,000	100,000	10-35	10,350-00	100,000	18-50	18,500-00	28,850-00
	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	26-50	132,500-00	229,250-00
	1,000,000	1,000,000	22-35	223,500-00	1,000,000	36-50	365,000-00	588,500-00

¹ Exclusive of 10 p.c. surtax.

² Exclusive of provincial surtax.

New Brunswick.—Succession duties were first instituted in 1892 by c. 6 of the Statutes of that year. The current legislation is c. 12 of 1934, as amended, and a consolidation of the various Acts has been issued under date of May 1, 1942. Full information may be obtained on application to the Succession Duty Office, Department of the Provincial Secretary-Treasurer, Fredericton.

Beneficiaries are divided into three classes, as follows:—

- (1) Wife; child; husband; parent; son- or daughter-in-law.
- (2) Other lineal ancestor or descendant; brother, sister or their children or grandchildren; uncle, aunt or their children or grandchildren.
- (3) Others.

No duty is payable on estates not exceeding \$1,000. This exemption is extended to \$25,000 where the beneficiary falls under Class (1) above and to \$5,000 in the case of those in Class (2). Duty is payable on the whole amount when these limits are passed. Requests for religious, educational or charitable purposes within the Province are exempt from duty.