

*British Columbia.*—Succession duties were first instituted in 1894 by c. 47 of the Statutes of that year. The current legislation is c. 270 of the Revised Statutes of 1936, as amended, and a consolidation of the Act and its amendments to Apr. 1, 1940, may be obtained on application to the King's Printer, Parliament Buildings, Victoria.

Beneficiaries are divided into three classes, as follows:—

- (1) Widow; child; husband; father; mother; grandchild; son- or daughter-in-law.
- (2) Grandfather; grandmother; uncle; aunt; cousin; brother; sister; or descendant of brother or sister.
- (3) Others.

An exemption of \$20,000 is granted where the estate passes to a beneficiary in the first class, duty being payable on the excess only when this limit is passed, and there is a further exemption to beneficiaries in this class on insurance up to \$25,000. No duty is payable on estates not exceeding \$1,000 in value and bequests for religious, charitable or educational purposes within the Province are likewise exempt from duty.

#### 18.—The Incidence of Dominion and British Columbia Succession Duties on Typical 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.