

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) p. 942. 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.

**11.—The Incidence of Dominion and Nova Scotia 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            | —          | —         | 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 years.                        | 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        |                              |

<sup>1</sup> Exclusive of 10 p.c. surtax.

<sup>2</sup> 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. Bequests for religious, educational or charitable purposes within the Province are exempt from duty.