

12.—The Incidence of Dominion and New Brunswick 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	—	—	Nil	—	—	—
	25,000	5,000	2.45	122.50	—	—	—	122.50
	30,000	30,000	4.90	1,470.00	50,000	5.00	2,500.00	3,970.00
	100,000	80,000	7.35	5,880.00	100,000	9.00	9,000.00	14,880.00
	300,000	280,000	13.35	37,380.00	300,000	13.00	39,000.00	76,380.00
	500,000	480,000	16.35	78,480.00	500,000	16.00	80,000.00	158,480.00
	1,000,000	980,000	19.35	189,630.00	1,000,000	23.00	230,000.00	419,630.00
B. Only child over 18 years.	20,000	20,000	2.80	560.00	Nil	—	—	560.00
	25,000	25,000	2.90	725.00	—	—	—	725.00
	50,000	50,000	5.40	2,700.00	50,000	5.00	2,500.00	5,200.00
	100,000	100,000	8.35	8,350.00	100,000	9.00	9,000.00	17,350.00
	300,000	300,000	14.35	43,050.00	300,000	13.00	39,000.00	82,050.00
	500,000	500,000	17.35	86,750.00	500,000	16.00	80,000.00	166,750.00
	1,000,000	1,000,000	20.35	203,500.00	1,000,000	23.00	230,000.00	433,500.00
C. Brother or sister....	20,000	20,000	3.30	660.00	20,000	7.00	1,400.00	2,060.00
	25,000	25,000	3.40	850.00	25,000	8.25	2,062.50	2,912.50
	50,000	50,000	6.35	3,175.00	50,000	12.00	6,000.00	9,175.00
	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	23.50	117,500.00	209,250.00
	1,000,000	1,000,000	21.35	213,500.00	1,000,000	29.25	292,500.00	506,000.00
D. Stranger.....	20,000	20,000	3.80	760.00	20,000	14.00	2,800.00	3,560.00
	25,000	25,000	3.90	975.00	25,000	14.75	3,687.50	4,662.50
	50,000	50,000	7.35	3,675.00	50,000	18.50	9,250.00	12,925.00
	100,000	100,000	10.35	10,350.00	100,000	24.50	24,500.00	34,850.00
	300,000	300,000	16.35	49,050.00	300,000	29.50	88,500.00	137,550.00
	500,000	500,000	19.35	96,750.00	500,000	32.50	162,500.00	259,250.00
	1,000,000	1,000,000	22.35	223,500.00	1,000,000	39.25	392,500.00	616,000.00

Quebec.—Succession Duties were first instituted in this Province in 1892 by c. 17 of the Statutes of that year. The current legislation under which they are collected is c. 18 of 1943. As stated at p. 941, the following text and table can give only a broad outline of such duties as applied to comparable classes of beneficiaries in other Provinces. Full details regarding other cases may be obtained from the Act quoted or from the Collector of Succession Duties, Provincial Revenue Offices, Quebec.

Under the legislation, beneficiaries are divided into three classes, as follows:—

- (1) Those in direct ascending or descending line between consort, between father- or mother-in-law, and son- and daughter-in-law, between step-father or step-mother and step-son and step-daughter. There is no limitation of degree in the direct ascending or descending line between these relationships.
- (2) Those in collateral line including a brother or sister, or descendant of a brother or sister of the deceased, or to a brother or sister, or son or daughter of a brother or sister, of the father or mother of the deceased.
- (3) Others.

No duty is payable when the aggregate value of the property passing to persons in Class (1) does not exceed \$10,000. This sum is increased by \$1,000 for each child who has survived or has left surviving descendants. To beneficiaries in Class (2) no duty is payable on bequests up to \$1,000 and the same exemption is extended to