

beneficiaries in Class (3) who have been in the employ of the testator for five years or more. No duty is payable on legacies for religious, charitable or educational purposes in Quebec and the same privilege is extended to legacies for similar work outside the Province, provided that the Province or State within which the work is to be carried out extends reciprocal privileges under its succession duty laws.

13.—The Incidence of Dominion and Quebec 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	2-80	560-00	560-00
	25,000	5,000	2-45	122-50	25,000	3-00	750-00	872-50
	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	8-00	8,000-00	13,880-00
	300,000	250,000	13-35	37,380-00	300,000	12-00	36,000-00	73,380-00
	500,000	480,000	16-35	78,480-00	500,000	15-50	77,500-00	155,980-00
	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	20,000	2-80	560-00	1,120-00
	25,000	25,000	2-90	725-00	25,000	3-00	750-00	1,475-00
	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	8-00	8,000-00	16,350-00
	300,000	300,000	14-35	43,050-00	300,000	12-00	36,000-00	79,050-00
	500,000	500,000	17-35	86,750-00	500,000	15-50	77,500-00	164,250-00
	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	7-50	1,560-00	2,220-00
	25,000	25,000	3-40	850-00	25,000	8-50	2,125-00	2,975-00
	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	16-00	16,000-00	25,350-00
	300,000	300,000	15-35	46,050-00	300,000	19-00	57,000-00	103,050-00
	500,000	500,000	18-35	91,750-00	500,000	21-67	108,350-00	200,100-00
	1,000,000	1,000,000	21-35	213,500-00	1,000,000	28-33	283,300-00	496,800-00
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	14-50	3,625-00	4,600-00
	50,000	50,000	7-35	3,675-00	50,000	17-00	8,500-00	12,175-00
	100,000	100,000	10-35	10,350-00	100,000	22-00	22,000-00	32,350-00
	300,000	300,000	16-35	49,050-00	300,000	25-75	77,250-00	126,300-00
	500,000	500,000	19-35	96,750-00	500,000	28-25	142,250-00	239,000-00
	1,000,000	1,000,000	22-35	223,500-00	1,000,000	34-50	345,000-00	568,500-00

Ontario.—Succession duties were first instituted in 1892 by c. 6 of the Statutes of that year. The current legislation is c. 1 of 1939 (Second Session) as amended, and full information may be obtained on application to the Succession Duty Office, Treasury Department, Parliament Buildings, Toronto.

Beneficiaries are divided into three classes, as follows:—

- (1) Widow; child; husband; parent; grandparent; grandchild; son- or daughter-in-law.
- (2) Brother; sister; nephew; niece; uncle; aunt; cousin; child of nephew or niece.
- (3) Others.

No duty is payable on estates not exceeding \$5,000 in aggregate value, nor on estates not exceeding \$25,000 devised to persons in Class (1), nor on those not exceeding \$10,000 devised to persons in Class (2). Where the aggregate value of an estate does not exceed \$25,000 the shares in such an estate passing to beneficiaries in Class (1) are exempt from duty. The same rule applies to shares of beneficiaries in