

An agreement respecting succession duties between Canada and the United Kingdom was also signed June 5, 1946.

Under these circumstances, the difficulties of working out succession duty tables so as to show the combined effects of Dominion and provincial duties is realized. The best that can be done is to choose typical estates in the main classes laid down in the legislation and give a picture of the combined duties applicable in such cases. This has been attempted in the following series of tables in the hope that it will be useful in presenting to the student of this subject a general picture of the incidence of succession duties in Canada under conditions existing at present.

9.—Dominion and Provincial Receipts from Succession Duties, Respective Fiscal Years Ended in 1921-46

NOTE.—The fiscal years of the provinces end on the following dates: P.E.I., Dec. 31 to 1942 and thereafter Mar. 31; N.S., Sept. 30 prior to 1935 and Nov. 30 thereafter; N.B., Oct. 31; Que., June 30 to 1940 and Mar. 31 thereafter; Ont., Oct. 31 prior to 1935 and Mar. 31 thereafter; Man. and Sask., Apr. 30; Alta. and B.C., Mar. 31.

Year	Dominion	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1921	—	10,569	158,972	151,326	2,100,456	4,821,811 ¹	457,563	331,370 ²	177,415 ³	342,259
1922	—	20,592	120,740	241,753	3,005,293	6,523,245 ¹	168,503	314,235 ²	128,185 ³	563,573
1923	—	9,165	222,679	152,609	2,620,337	3,858,260	290,850 ⁴	280,985	164,087	682,919
1924	—	6,088	135,846	163,123	2,977,850	4,175,198	455,808	489,082	189,808	772,712
1925	—	15,289	258,408	290,530	2,423,149	5,786,893	592,257 ⁴	287,698	459,659	708,880
1926	—	18,788	536,635	293,775	2,257,277	8,761,863	422,199	337,354	253,611	565,017
1927	—	8,587	188,385	461,386	3,653,898 ³	9,468,950	757,489	295,192	471,859	701,737
1928	—	17,122	221,637	413,797	3,740,630 ³	4,667,958	606,576	368,800	115,095 ⁵	758,136
1929	—	29,325	290,457	319,600	4,183,577 ³	6,610,382	732,697	410,626	383,102	735,990
1930	—	25,946	311,720	198,982	5,268,089 ³	11,229,439	1,033,564	468,893	897,302	836,637
1931	—	11,640	256,415	293,941	6,916,637 ³	9,504,814	452,023	323,007	552,767	558,790
1932	—	35,453	515,086	190,558	3,798,795	6,136,624	346,952	199,094	258,098	410,720
1933	—	30,713	262,925	208,586	3,070,138	8,081,322	267,078	177,376	470,741	535,808
1934	—	50,452	298,337	245,542	2,697,771	6,515,071	423,416	148,944	256,850	382,650
1935	—	19,839	462,733 ⁶	415,040	3,401,574	3,469,467 ⁷	340,214	223,211	292,701	979,401
1936	—	42,811	566,856	618,985	4,697,618	11,984,720	375,045	324,328	270,901	1,067,101
1937	—	45,380	606,367	398,103	7,636,875	15,991,351	463,963	311,019	342,841	825,047
1938	—	67,782	745,997	318,947	11,837,572	20,214,183	403,878	240,809	1,326,346	1,261,091
1939	—	75,312	557,221	177,276	12,277,427	15,314,854	605,426	375,585	372,169	703,780
1940	—	44,036	550,057	526,050	12,404,322	11,500,282	875,449	352,427	374,996	1,161,975
1941	—	42,662	409,632	383,425 ⁸	5,014,773 ⁸	11,172,484	603,328	261,849	415,156	888,860
1941 ⁹	6,956,574 ¹⁰	42,662	409,632	383,425	12,201,557	11,676,453	737,393	345,918	673,058	760,768
1942	13,273,483	56,767	688,427	221,909	12,075,952 ⁹	11,636,058	538,698	405,710	458,702	818,321
1943	15,019,830	46,143	662,188	599,877	6,796,154 ³	13,320,867	341,223	480,684	686,456	1,449,789
1944	17,250,798	82,120 ¹¹	508,718	364,778	6,504,608 ⁹	12,783,119	334,886	501,070	902,519 ⁹	1,870,507
1945	21,447,573	108,893	881,586	677,485	5,381,806 ⁹	12,524,929	649,880	648,154	1,132,131 ³	1,723,092
1946	23,576,071	92,617	667,364	1,072,414	6,298,837	14,500,000	767,275	¹²	855,424	2,918,920

¹ Includes "Funds in lieu of Succession Duties".

² Includes "Succession Duties Act" fees.

³ Revised since the publication of the 1946 Year Book.

⁴ Eight months.

⁵ Three months.

⁶ Fourteen months.

⁷ Five months.

⁸ Nine months.

⁹ Figures below the rule are

for fiscal years ended nearest to Dec. 31 of year stated; due to changes in the provincial fiscal years, figures

are given in several cases for broken periods.

¹⁰ Ten months; Act came into force June 14, 1941.

¹¹ Fifteen months.

¹² Not available.

Dominion Duty.—Beneficiaries are divided into four classes, as follows:—

- (1) Widow or dependent child or dependent grandchild.
- (2) Husband; parent; grandparent; child over 18 years of age, not infirm; son- or daughter-in-law.
- (3) Lineal ancestor other than parent or grandparent; brother, sister or their descendant; uncle or aunt or their descendant.
- (4) Others.