

up to \$1,000 to 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.

11.—The Incidence of Dominion and Quebec Succession Duties on Typical Estates

Class	Aggregate Net Value	Dominion Duty ¹			Provincial Duty			Combined Duties ¹
		Dutiable Value	Rate	Duty	Dutiable Value	Rate	Duty	
	\$	\$	p. c.	\$	\$	p. c.	\$	\$
A. Widow only.....	20,000	Nil	-	-	20,000	2.80	560	560
	25,000	5,000	4.90	245	25,000	3.00	750	872
	50,000	30,000	9.80	2,940	50,000	4.00	2,000	3,470
	100,000	80,000	14.70	11,760	100,000	8.00	8,000	13,880
	300,000	280,000	26.70	74,760	300,000	12.00	36,000	74,760
	500,000	480,000	32.70	156,960	500,000	15.50	77,500	156,960
	1,000,000	980,000	38.70	379,260	1,000,000	23.00	230,000	419,630
B. Only child over 18 years.	20,000	20,000	5.60	1,120	20,000	2.80	560	1,120
	25,000	25,000	5.80	1,450	25,000	3.00	750	1,475
	50,000	50,000	10.80	5,400	50,000	4.00	2,000	5,400
	100,000	100,000	16.70	16,700	100,000	8.00	8,000	16,700
	300,000	300,000	28.70	86,100	300,000	12.00	36,000	86,100
	500,000	500,000	34.70	173,500	500,000	15.50	77,500	173,500
	1,000,000	1,000,000	40.70	407,000	1,000,000	23.00	230,000	433,500
C. Brother or sister....	20,000	20,000	6.60	1,320	20,000	7.80	1,560	2,220
	25,000	25,000	6.80	1,700	25,000	8.50	2,125	2,975
	50,000	50,000	12.70	6,350	50,000	12.00	6,000	9,175
	100,000	100,000	18.70	18,700	100,000	16.00	16,000	25,350
	300,000	300,000	30.70	92,100	300,000	19.00	57,000	103,050
	500,000	500,000	36.70	183,500	500,000	21.67	108,350	200,100
	1,000,000	1,000,000	42.70	427,000	1,000,000	28.33	283,300	496,800
D. Stranger.....	20,000	20,000	7.60	1,520	20,000	14.00	2,800	3,560
	25,000	25,000	7.80	1,950	25,000	14.50	3,625	4,600
	50,000	50,000	14.70	7,350	50,000	17.00	8,500	12,175
	100,000	100,000	20.70	20,700	100,000	22.00	22,000	32,350
	300,000	300,000	32.70	98,100	300,000	25.75	77,250	126,300
	500,000	500,000	38.70	193,500	500,000	28.25	142,250	239,000
	1,000,000	1,000,000	44.70	447,000	1,000,000	34.50	345,000	568,500

¹ See text on p. 1007 for change in legislation passed in 1946.