

12.—The Incidence of Dominion and Ontario 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	
A. Widow only.....	\$ 20,000	Nil	—	—	Nil	—	—	—
	25,000	5,000	4·90	245	“	—	—	245
	50,000	30,000	9·80	2,940	50,000	2·50	1,250 ²	2,940
	100,000	80,000	14·70	11,760	100,000	7·50	7,500 ²	13,380 ³
	300,000	280,000	26·70	74,760	300,000	10·00	30,000 ²	74,760
	500,000	480,000	32·70	156,960	500,000	12·50	62,500 ²	156,960
	1,000,000	980,000	38·70	379,260	1,000,000	18·00	180,000 ²	379,260
B. Only child over 18 years.	20,000	20,000	5·60	1,120	Nil	—	—	1,120
	25,000	25,000	5·80	1,450	“	—	—	1,450
	50,000	50,000	10·80	5,400	50,000	2·50	1,250 ²	5,400
	100,000	100,000	16·70	16,700	100,000	7·50	7,500 ²	16,700
	300,000	300,000	28·70	86,100	300,000	10·00	30,000 ²	86,100
	500,000	500,000	34·70	173,500	500,000	12·50	62,500 ²	173,500
	1,000,000	1,000,000	40·70	407,000	1,000,000	18·00	180,000 ²	407,000
C. Brother or sister...	20,000	20,000	6·60	1,320	20,000	8·60	1,720 ⁴	2,380 ³
	25,000	25,000	6·80	1,700	25,000	9·15	2,287 ⁴	3,137 ³
	50,000	50,000	12·70	6,350	50,000	11·90	5,950 ⁴	9,125 ³
	100,000	100,000	18·70	18,700	100,000	15·20	15,200 ⁴	24,550 ³
	300,000	300,000	30·70	92,100	300,000	18·00	54,000 ⁴	100,050 ³
	500,000	500,000	36·70	183,500	500,000	20·50	102,500 ⁴	194,250 ³
	1,000,000	1,000,000	42·70	427,000	1,000,000	26·00	260,000 ⁴	473,500 ³
D. Stranger.....	20,000	20,000	7·60	1,520	20,000	13·10	2,620 ⁵	3,380 ³
	25,000	25,000	7·80	1,950	25,000	13·40	3,350 ⁵	4,325 ³
	50,000	50,000	14·70	7,350	50,000	15·00	7,500 ⁵	11,175 ³
	100,000	100,000	20·70	20,700	100,000	17·50	17,500 ⁵	27,850 ³
	300,000	300,000	32·70	98,100	300,000	22·50	67,500 ⁵	116,550 ³
	500,000	500,000	38·70	193,500	500,000	27·50	137,500 ⁵	234,250 ³
	1,000,000	1,000,000	44·70	447,000	1,000,000	35·00	350,000 ⁵	573,500 ³

¹ See text on p. 1007 for change in legislation passed in 1946.
² Plus a surtax of 15 p.c.
³ Plus surtax on provincial duty.

⁴ Plus a surtax of 20 p.c.

⁵ Plus a surtax of 25 p.c.

Ontario.—The current legislation on succession duties 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.