

Double taxation of estates resulting from taxation of the same property by more than one province has been common in the past, but the withdrawal of seven of the provinces from the field will considerably reduce this problem. In the international field, dual taxation has been dealt with by way of tax conventions. Such a tax convention between Canada and the United States was signed on June 8, 1944. One of the terms of this convention is that shares in a corporation organized in or under the laws of the United States or any of the individual States shall be deemed to be property situated within the United States, and shares in a corporation organized in or under the laws of Canada or of the provinces or territories of Canada shall be deemed to be property situated within Canada.

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 Federal and provincial duties is realized. The best that can be done here 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 knowledge of the incidence of succession duties in Canada under conditions existing at present.

8.—Federal and Provincial Net Receipts from Succession Duties, Respective Fiscal Years Ended in 1921-47

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; Man. Mar. 31 after 1946; Alta. and B.C., Mar. 31.

Year	Federal	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	342,259
1922	—	20,592	120,740	241,753	3,005,293	6,523,245 ¹	168,503	314,235 ²	128,185	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	9,468,950	757,489	295,192	471,859	701,737
1928	—	17,122	221,637	413,797	3,740,630	4,667,958	606,576	368,800	115,095 ⁵	758,136
1929	—	29,325	290,457	319,600	4,183,577	6,610,382	732,697	410,626	383,102	735,990
1930	—	25,946	311,720	198,982	5,268,089	11,229,439	1,033,564	468,893	897,302	836,637
1931	—	11,640	256,415	293,941	6,916,637	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	293,337	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 ⁹	13,273,483	56,767	688,427	221,909	12,075,952	11,636,058	538,698	405,710	458,702	818,321
1943 ⁹	15,019,830	46,143	662,188	599,877	6,796,154	13,320,867	341,223	480,684	686,456	1,449,789
1944 ⁹	17,250,798	82,120 ¹¹	508,718	364,778	6,504,608	12,783,119	334,886	501,070	902,519	1,870,507
1945 ⁹	21,447,573	108,893	881,586	677,485	5,381,806	12,524,929	649,680	648,154	1,132,131	1,723,092
1946 ⁹	23,576,071	92,617	667,364	1,072,414	6,298,837	15,227,470 ³	767,275	667,610	855,433 ³	2,918,920
1947 ⁹	30,828,040	63,568	368,029	431,716	11,353,143	17,944,532	809,365 ¹²	509,313	652,921	1,048,501

¹ Includes "Funds in lieu of Succession Duties". ² Includes "Succession Duties Act" fees.
³ Revised since the publication of the 1947 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 Eleven months.