

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.
- (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 Class (2) where the aggregate value does not exceed \$10,000. Where the aggregate value does not exceed \$5,000, the estate will be exempt from duty regardless of what class or classes of persons inherit.

Where any person in Class (3) was in the employ of the deceased for at least five years immediately prior to his death, no duty shall be payable with respect to any benefits which such person derived from the deceased where the total value of such benefits is not in excess of \$1,000. Such benefits however, while exempt, are nevertheless taken in as a factor in fixing the rates applicable to the dutiable portions of the estate.

Bequests for religious, charitable or educational purposes to any religious charitable or educational organization which carries on its work solely in Ontario are exempt from duty and are altogether ignored in the computation of duty on the portions of the estate which are not exempt. The same rule applies to the Canadian National Institute for the Blind, the Canadian Red Cross Society and other approved patriotic organizations.