

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 has considerably reduced 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 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.

**25.—Federal and Provincial Net Receipts from Succession Duties, Respective Fiscal Years Ended in 1941-49**

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., Nov. 30; N.B., Oct. 31; Que., Mar. 31; Ont., Mar. 31; Man., Apr. 30 prior to 1947 and Mar. 31 thereafter; Sask., Apr. 30 prior to 1947 and Mar. 31 thereafter; Alta. and B.C., Mar. 31. Figures for the years 1921-40 will be found at p. 1050 of the 1950 edition of the Year Book.

Year	Federal <sup>1</sup>	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1941	6,956,574 <sup>2</sup>	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	11,636,058	538,698	405,710	458,702	818,321
1943	15,019,830	46,143	662,188	599,877	6,796,154	13,320,867	341,223	480,684	684,956	1,449,789
1944	17,250,798	82,120 <sup>3</sup>	508,718	364,778	6,504,608	12,783,119	334,886	501,070	903,302	1,870,507
1945	21,447,573	108,893	881,586	677,485	5,381,806	12,524,929	649,680	648,154	1,129,881	1,723,092
1946	23,576,071	92,617	667,364	1,072,414	6,298,837	15,227,470	767,275	667,610	855,433	2,918,920
1947	30,828,040	63,568	368,029	431,716	11,353,143	17,944,532	809,365 <sup>4</sup>	509,313	652,171	1,048,501
1948 <sup>5</sup>	25,549,777	62,683	215,654	52,508	9,084,730	15,994,839	403,247	121,239	149,048	398,362
1949 <sup>6</sup>	29,919,480	21,106	74,698	46,212	11,834,802	14,978,230	91,622	35,146	98,169	161,147

<sup>1</sup> Includes "Funds in lieu of Succession Duties". The figures in this column are for the fiscal years ended nearest to Dec. 31 of the year stated. <sup>2</sup> Ten months; Act came into force June 14, 1941. <sup>3</sup> Fifteen months. <sup>4</sup> Eight months. <sup>5</sup> Eleven months. <sup>6</sup> Figures for all provinces, except Quebec and Ontario, cover arrears for prior years, see text p. 998.

**Federal 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.

No duty is payable on estates not exceeding \$50,000, or on bequests up to \$1,000 to any one individual, nor is duty levied on gifts to the Federal Government or provinces, on residential property of certain diplomatic or consular officials, on