

27.—The Incidence of Federal and Quebec Succession Duties on Typical Estates

| Class | Aggregate Net Value | Federal Duty ¹ | | | Provincial Duty | | | Combined Duties ¹ |
|----------------------------------|---------------------|---------------------------|-------|---------|-----------------|-------|---------|------------------------------|
| | | Dutiable Value | Rate | Duty | Dutiable Value | Rate | Duty | |
| | \$ | \$ | p.c. | \$ | \$ | p.c. | \$ | \$ |
| A. Widow only..... | 20,000 | — | — | — | 20,000 | 2-80 | 560 | 560 |
| | 25,000 | — | — | — | 25,000 | 3-00 | 750 | 750 |
| | 50,000 | — | — | — | 50,000 | 4-00 | 2,000 | 2,000 |
| | 60,000 | 40,000 | 10-60 | 4,240 | 60,000 | 5-60 | 3,360 | 7,140 |
| | 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 | 2-80 | 560 | 560 |
| | 25,000 | — | — | — | 25,000 | 3-00 | 750 | 750 |
| | 50,000 | — | — | — | 50,000 | 4-00 | 2,000 | 2,000 |
| | 60,000 | 60,000 | 11-90 | 7,140 | 60,000 | 5-60 | 3,360 | 7,140 |
| | 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 | 7-80 | 1,560 | 1,560 |
| | 25,000 | — | — | — | 25,000 | 8-50 | 2,125 | 2,125 |
| | 50,000 | — | — | — | 50,000 | 12-00 | 6,000 | 6,000 |
| | 60,000 | 60,000 | 13-90 | 8,340 | 60,000 | 13-40 | 8,040 | 12,210 |
| | 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 | 14-00 | 2,800 | 2,800 |
| | 25,000 | — | — | — | 25,000 | 14-50 | 3,625 | 3,625 |
| | 50,000 | — | — | — | 50,000 | 17-00 | 8,500 | 8,500 |
| | 60,000 | 60,000 | 15-90 | 9,540 | 60,000 | 18-00 | 10,800 | 15,570 |
| | 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 The rates of federal duty shown are those actually applied but a credit may be made to the taxpayer up to one-half of this amount on account of duty paid to the provinces, see p. 998.

Ontario.—The current legislation on succession duties is R.S.O. c. 1, 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 \$50,000 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 \$50,000 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.