

23.—Federal and Provincial Net Revenue from Succession Duties, Fiscal Years Ended Mar. 31, 1947-52

NOTE.—The fiscal year of Nova Scotia ended Nov. 30, and that of New Brunswick Oct. 31, up to and including 1949.

Province	1947	1948	1949	1950	1951	1952
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Federal.....	23,576	30,828	25,550	29,920	33,599	38,208
Provincial— ¹						
Newfoundland.....	²	²	²
Prince Edward Island.....	92	63	21	6	3	12 ^p
Nova Scotia.....	661 ³	513 ³	208 ³	73 ³	26 ⁴	22 ^p
New Brunswick.....	1,072 ⁵	432 ⁵	53 ⁵	46 ⁵	5 ⁶	1 ^p
Quebec.....	11,473	9,283	11,991	13,325	13,007	12,428 ^p
Ontario.....	15,227	17,945	15,995	14,978	17,828	19,500 ^p
Manitoba.....	899 ⁷	403	92	32	28	10 ^p
Saskatchewan.....	667 ⁷	509	121	23	127	...
Alberta.....	855	652	149	98	101	26
British Columbia.....	3,211	1,254	495	257	95	75 ^p

¹ Under terms of the 1947 and 1952 Dominion-Provincial Taxation Agreements all provinces, except Ontario and Quebec, refrain from levying succession duties, hence amounts shown after 1947 for the rest of the provinces are arrears. ² Excludes arrears of pre-union death duties. ³ Fiscal year ended Nov. 30 of preceding calendar year. ⁴ Sixteen months. ⁵ Fiscal year ended Oct. 31 of preceding calendar year. ⁶ Seventeen months. ⁷ Eleven months.

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 of 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 pensions administered by the Canadian Pensions Commission or those payable by Allied Nations for war services, nor on insurance moneys or annuities if the person with whom the contract was made was domiciled outside Canada at the time of death. Provision is made for increased exemptions and reduced duties in the case of those dying as a result of war service. Bequests to non-profit charitable organizations in Canada are exempt.

Widows are exempt up to \$20,000, dependent children to \$5,000 each and, in cases where dependent children do not benefit, the widow's exemption is increased by \$5,000 for each child who does not benefit. In the case of dependent orphaned children, there is a further exemption of \$15,000 (in addition to \$5,000) divisible proportionately among such orphans according to their number and the value of each individual benefit. Duty is payable on the excess only when the limit is passed, i.e., these exemptions are deductible exemptions.