

Gifts made during the lifetime of the deceased are exempt if the transfer was carried out more than three years prior to his death and the recipient of such gifts secured full possession at the time of the transfer and the donor (the deceased), thereafter, did not retain any rights therein or secure any benefits therefrom.

If gift tax payable under the provisions of the Income Tax Act has been paid in connection with the transfer made by a deceased person during his lifetime then no succession duty is payable in respect of such gift except to the extent that succession duty thereon is in excess of the gift tax.

Examples of the rates of duty and duty levied are given in Table 24.

24.—The Incidence of Succession Duties in all Provinces (except Quebec and Ontario) on Typical Estates

Class	Aggregate Net Value	Dutiable Value	Rate	Duty
	\$	\$	p. c.	\$
A. Widow only.....	60,000	40,000	10.6	4,240
	100,000	80,000	14.7	11,760
	300,000	280,000	26.7	74,760
	500,000	480,000	32.7	156,960
	1,000,000	980,000	38.7	379,260
B. Only child over 18 years.....	60,000	60,000	11.9	7,140
	100,000	100,000	16.7	16,700
	300,000	300,000	28.7	86,100
	500,000	500,000	31.7	173,500
	1,000,000	1,000,000	40.7	407,000
C. Brother or sister.....	60,000	60,000	13.9	8,340
	100,000	100,000	18.7	18,700
	300,000	300,000	30.7	92,100
	500,000	500,000	36.7	183,500
	1,000,000	1,000,000	42.7	427,000
D. Stranger.....	60,000	60,000	15.9	9,540
	100,000	100,000	20.7	20,700
	300,000	300,000	32.7	98,100
	500,000	500,000	38.7	193,500
	1,000,000	1,000,000	44.7	447,000

The Incidence of Combined Federal and Provincial Succession Duties.—

As described at pp. 1046-47, only the Provinces of Quebec and Ontario have retained their own succession duties. As already mentioned, seven provinces elected to "rent" their succession duties for the periods from Apr. 1, 1947, to Mar. 31, 1952, and from Apr. 1, 1952 to Mar. 31, 1957, and one (Newfoundland) for the periods Apr. 1, 1949, to Mar. 31, 1952, and from Apr. 1, 1952 to Mar. 31, 1957. As a consequence, the tables showing combined rates of federal and provincial duty for each province, which appeared at pp. 942-950 of the 1946 Year Book, have been deleted with the exception of those for the two above-mentioned provinces. The new condition of