

under 25 years of age, domiciled in the Province, left by and surviving the deceased (15-16 Geo. VI, c. 14). If the whole value of the estate is less than \$1,000, bequests to collateral relatives are exempt. No duty is payable on bequests of up to \$1,000 to beneficiaries in Class (3) who have been in the employ of the testator for five years or more. In estates that devolved prior to Mar. 10, 1949, no duty is payable on legacies for religious, charitable or educational purposes in Quebec and the same privilege is extended to legacies for similar work outside that Province, provided that the province or State within which the work is to be carried out extends reciprocal privileges under its succession duty laws. Since Mar. 10, 1949 (13 Geo. VI, c. 32), all legacies, gifts and subscriptions for religious, charitable and educational purposes are tax-free, regardless of the country, province or state where the institutions benefiting therefrom are located.

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

Class	Aggregate Net Value	Federal Duty <sup>1</sup>			Provincial Duty			Combined Duties <sup>2</sup>
		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	5,480
	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 25 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	141,250	239,000
1,000,000	1,000,000	44-70	447,000	1,000,000	34-50	345,000	568,500	

<sup>1</sup> 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 Province, see p. 1080. <sup>2</sup> After deduction of credit on federal duty.

**Ontario.**—The current legislation on succession duties is R.S.O. 1950, c. 378, as amended. Full information may be obtained on application to the Succession Duty Office, Treasury Department, Parliament Buildings, Toronto, Ont.

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.