

**20.—Occurrence of Succession Duties in all Provinces (except Quebec and Ontario)
on Typical Estates—concluded**

Class	Aggregate Net value	Dutiable Value	Rate	Duty
	\$	\$	\$	\$
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

Occurrence of Combined Federal and Provincial Succession Duties.—Only the Provinces of Quebec and Ontario have retained their own succession duties. In Tables 21 and 22, for all classes of beneficiaries, the duties collectable are shown where an estate of given value is left to one beneficiary only. It would be impossible to cover the many different combinations of the various beneficiaries and the exemptions and saving clauses to be found in the legislation of the respective provinces. Each estate is moreover assumed to be wholly situated within the province and the beneficiary domiciled therein to be the sole heir.

Quebec.—The current legislation under which succession duties are collected is R.S.Q. 1941, c. 18, as amended. As stated above, the following text and table can give only a broad outline of such duties as are applied to comparable classes of beneficiaries in other provinces. Full details regarding other cases may be obtained from the Act or from the Collector of Succession Duties, Provincial Revenue Offices, Quebec, Que.

Under the legislation beneficiaries are divided into three classes as follows:—

- (1) Those in direct ascending or descending line, or of a relationship as between consorts, between father- or mother-in-law and son- or daughter-in-law, or between step-father or step-mother and step-son or step-daughter. There is no limitation of degree in the direct ascending or descending line in these relationships.
- (2) Those in collateral line including a brother or sister, or descendant of a brother or sister of the deceased (nephews and nieces); or a brother or sister (uncle or aunt) or son or daughter of a brother or sister of the father or mother of the deceased (first degree cousins).
- (3) Others.

No duty is payable when the aggregate value of the property passing to persons in Class (1) does not exceed \$10,000; in an estate, the aggregate value of which does not exceed \$50,000, this sum is increased by \$1,500 for each child, in the first degree, under 25 years of age, domiciled in the Province, left by and surviving the deceased (15-16 Geo. VI, c. 14). If the aggregate 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 the 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.