

Table 17 shows the receipts of the various governments from succession duties for 1954-57.

17.—Federal and Provincial Net Revenue from Succession Duties, Years Ended Mar. 31, 1954-57

NOTE.—Statistics for 1948-52 are given in the 1954 Year Book, p. 1080, and for 1953 in the 1956 edition, p. 1064.

Province	1954	1955	1956	1957
	\$'000	\$'000	\$'000	\$'000
Federal.....	39,138	44,768	66,607	79,709
Provincial— ¹				
Newfoundland.....	—	—	—	—
Prince Edward Island.....	—	—	—	—
Nova Scotia.....	5	2	5	2
New Brunswick.....	6	—	—	—
Quebec.....	10,913	13,000	46,558	33,750
Ontario.....	20,164	23,000	25,463	25,000
Manitoba.....	5	3	5	5
Saskatchewan.....	23	23	10	10
Alberta.....	17	5	5	5
British Columbia.....	—	—	—	—

¹ Under terms of the 1952 Dominion-Provincial Taxation Agreements all provinces except Ontario and Quebec refrain from levying succession duties; amounts shown for other provinces are arrears. Provincial figures for 1957 are preliminary.

The federal legislation was amended, effective for the estates of persons dying on or after Apr. 1, 1957, by allowing a full 50-p.c. reduction of the federal duty on any property which had been taxed by Canada and a prescribed province (Ontario and Quebec) and a similar 50-p.c. reduction in the federal duty on pensions in the estates of persons dying domiciled in the said provinces. Another amendment provides that charitable successions may be deducted from the aggregate net value of the estate so that the amount of such items will not result in increasing the rates of duty paid by other successors.

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.

Subsection 4.—Subsidies and Taxation Agreements with the Provinces

Subsidies.—A summary history of certain annual payments made by the Federal Government to the provinces under the provisions of the British North America Act and subsequent arrangements entered into from time to time appear in the 1956 Year Book, pp. 1068-1069.

The following table shows individual subsidy allowances by province for the years ended Mar. 31, 1956 and 1957.