

*Manitoba.*—Succession duties were first instituted in 1893 by c. 31 of the Statutes of that year. The current legislation is c. 201 of the Revised Statutes of Manitoba, 1940, as amended, and full particulars may be obtained on application to the Administrator, Succession Duties Division, Department of the Provincial Treasurer, Winnipeg.

Beneficiaries are divided into three classes, as follows:—

- (1) Widow; husband; child; parent.
- (2) Grandparent; grandchild; son- or daughter-in-law; brother or sister or child of such brother or sister.
- (3) Others.

A general exemption of \$5,000 is allowed beneficiaries in Class (1), whether or not they reside in the Province, but this amount is extended to \$25,000 when the beneficiary is resident in the Province; duty is payable on the whole when the limit is passed. No duty is payable on estates not exceeding \$1,500, nor on bequests to individuals up to \$300. Property devised for religious, charitable or educational purposes within the Province, up to \$2,000 for any one of such purposes, is exempt and any surplus over \$2,000 for such purposes is subject to Class (2) rates. A further exemption of \$5,000 to a widow, or child under 18 years of age, or both, and of \$10,000 to a widow with more than one child, or two orphan children under 18 years, is granted in the case of money received as the proceeds of an insurance policy.

**15.—The Incidence of Dominion and Manitoba Succession Duties on Typical Estates**

| Class                        | Aggregate Net Value | Dominion Duty  |            |           | Provincial Duty <sup>1</sup> |            |            | Combined Duties <sup>2</sup> |
|------------------------------|---------------------|----------------|------------|-----------|------------------------------|------------|------------|------------------------------|
|                              |                     | Dutiable Value | Rate       | Duty      | Dutiable Value               | Rate       | Duty       |                              |
|                              | \$                  | \$             | p.c.       | \$        | \$                           | p.c.       | \$         | \$                           |
| A. Widow only.....           | 20,000              | Nil            | —          | —         | Nil                          | —          | —          | —                            |
|                              | 25,000              | 5,000          | 2-45       | 122-50    | —                            | —          | —          | 122-50                       |
|                              | 50,000              | 30,000         | 4-90       | 1,470-00  | 50,000                       | 3-00       | 1,500-00   | 2,970-00                     |
|                              | 100,000             | 80,000         | 7-35       | 5,880-00  | 100,000                      | 4-00       | 4,000-00   | 9,880-00                     |
|                              | 300,000             | 280,000        | 13-35      | 37,380-00 | 300,000                      | 8-00       | 24,000-00  | 61,380-00                    |
|                              | 500,000             | 480,000        | 16-35      | 78,480-00 | 500,000                      | 12-00      | 60,000-00  | 138,480-00                   |
| 1,000,000                    | 980,000             | 19-35          | 189,630-00 | 1,000,000 | 15-00                        | 150,000-00 | 339,630-00 |                              |
| B. Only child over 18 years. | 20,000              | 20,000         | 2-80       | 560-00    | Nil                          | —          | —          | 560-00                       |
|                              | 25,000              | 25,000         | 2-90       | 725-00    | —                            | —          | —          | 725-00                       |
|                              | 50,000              | 50,000         | 5-40       | 2,700-00  | 50,000                       | 3-00       | 1,500-00   | 4,200-00                     |
|                              | 100,000             | 100,000        | 8-35       | 8,350-00  | 100,000                      | 4-00       | 4,000-00   | 12,350-00                    |
|                              | 300,000             | 300,000        | 14-35      | 43,050-00 | 300,000                      | 8-00       | 24,000-00  | 67,050-00                    |
|                              | 500,000             | 500,000        | 17-35      | 86,750-00 | 500,000                      | 12-00      | 60,000-00  | 146,750-00                   |
| 1,000,000                    | 1,000,000           | 20-35          | 203,500-00 | 1,000,000 | 15-00                        | 150,000-00 | 353,500-00 |                              |
| C. Brother or sister....     | 20,000              | 20,000         | 3-30       | 660-00    | 20,000                       | 6-00       | 1,200-00   | 1,860-00                     |
|                              | 25,000              | 25,000         | 3-40       | 850-00    | 25,000                       | 6-50       | 1,625-00   | 2,475-00                     |
|                              | 50,000              | 50,000         | 6-35       | 3,175-00  | 50,000                       | 8-50       | 4,250-00   | 7,425-00                     |
|                              | 100,000             | 100,000        | 9-35       | 9,350-00  | 100,000                      | 12-00      | 12,000-00  | 21,350-00                    |
|                              | 300,000             | 300,000        | 15-35      | 46,050-00 | 300,000                      | 13-00      | 39,000-00  | 85,050-00                    |
|                              | 500,000             | 500,000        | 18-35      | 91,750-00 | 500,000                      | 14-00      | 70,000-00  | 161,750-00                   |
| 1,000,000                    | 1,000,000           | 21-35          | 213,500-00 | 1,000,000 | 17-00                        | 170,000-00 | 383,500-00 |                              |
| D. Stranger.....             | 20,000              | 20,000         | 3-80       | 760-00    | 20,000                       | 11-50      | 2,300-00   | 3,060-00                     |
|                              | 25,000              | 25,000         | 3-90       | 975-00    | 25,000                       | 12-00      | 3,000-00   | 3,975-00                     |
|                              | 50,000              | 50,000         | 7-35       | 3,675-00  | 50,000                       | 13-00      | 6,500-00   | 10,175-00                    |
|                              | 100,000             | 100,000        | 10-35      | 10,350-00 | 100,000                      | 14-00      | 14,000-00  | 24,350-00                    |
|                              | 300,000             | 300,000        | 16-35      | 49,050-00 | 300,000                      | 18-00      | 54,000-00  | 103,050-00                   |
|                              | 500,000             | 500,000        | 19-35      | 96,750-00 | 500,000                      | 22-00      | 110,000-00 | 206,750-00                   |
| 1,000,000                    | 1,000,000           | 22-35          | 223,500-00 | 1,000,000 | 25-00                        | 250,000-00 | 473,500-00 |                              |

<sup>1</sup> Exclusive of surtax of 15 p.c. on amount of duty.

<sup>2</sup> Exclusive of surtax on provincial duty.