

Alberta.—Succession duties were first instituted in the Province of Alberta at the time of its origin in 1905. They were introduced in the former Northwest Territories by c. 5 of the Statutes of the Second Session of the Northwest Legislature in 1903 and the legislation was continued in force under the provisions of the Alberta Act. The current legislation is c. 57 of the Revised Statutes of Alberta, 1942, and full information may be obtained on application to the Collector of Succession Duties, Department of the Attorney General, Edmonton.

Beneficiaries are divided into four classes, as follows:—

- (1) Widow; husband; child; parent; grandparent; son- or daughter-in-law; resident in the Province.
- (2) Persons of the above degrees of affinity not resident in the Province.
- (3) Other lineal ancestor; brother; sister or their lineal descendant; brother or sister of parent and their descendants.
- (4) Others.

No duty is levied on estates the net value of which does not exceed \$1,000 and estates up to \$15,000 are exempt when the beneficiaries fall into Class (1), above. Gifts to the University of Alberta for educational purposes and property passing to that institution under the provisions of the ultimate Heir Act are also exempt from duty. Other bequests for religious, charitable or educational purposes within the Province are exempt up to \$2,000 for any one bequest.

17.—The Incidence of Dominion and Alberta Succession Duties on Typical Estates

Class	Aggregate Net Value	Dominion Duty			Provincial Duty			Combined Duties ²
		Dutiable Value	Rate	Duty	Dutiable Value	Rate	Duty ¹	
	\$	\$	p. c.	\$	\$	p. c.	\$	\$
A. Widow only.....	20,000	Nil	-	-	20,000	1-50	300-00	300-00
	25,000	5,000	2-45	122-50	25,000	2-00	500-00	622-50
	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	6-50	6,500-00	12,380-00
	300,000	280,000	13-35	37,380-00	300,000	11-00	33,000-00	70,380-00
	500,000	480,000	16-35	78,480-00	500,000	13-00	65,000-00	143,480-00
	1,000,000	980,000	19-35	189,630-00	1,000,000	16-50	165,000-00	354,630-00
B. Only child over 18 years.	20,000	20,000	2-80	560-00	20,000	1-50	300-00	860-00
	25,000	25,000	2-90	725-00	25,000	2-00	500-00	1,225-00
	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	6-50	6,500-00	14,850-00
	300,000	300,000	14-35	43,050-00	300,000	11-00	33,000-00	76,050-00
	500,000	500,000	17-35	86,750-00	500,000	13-00	65,000-00	151,750-00
	1,000,000	1,000,000	20-35	203,500-00	1,000,000	16-50	165,000-00	368,500-00
C. Brother or sister....	20,000	20,000	3-30	660-00	20,000	7-00	1,400-00	2,060-00
	25,000	25,000	3-40	850-00	25,000	8-00	2,000-00	2,850-00
	50,000	50,000	6-35	3,175-00	50,000	10-00	5,000-00	8,175-00
	100,000	100,000	9-35	9,350-00	100,000	13-00	13,000-00	22,350-00
	300,000	300,000	15-35	46,050-00	300,000	17-50	52,500-00	98,550-00
	500,000	500,000	18-35	91,750-00	500,000	19-50	97,500-00	189,250-00
	1,000,000	1,000,000	21-35	213,500-00	1,000,000	23-00	230,000-00	443,500-00
D. Stranger.....	20,000	20,000	3-80	760-00	20,000	13-00	2,600-00	3,360-00
	25,000	25,000	3-90	975-00	25,000	14-00	3,500-00	4,475-00
	50,000	50,000	7-35	3,675-00	50,000	15-00	7,500-00	11,175-00
	100,000	100,000	10-35	10,350-00	100,000	17-00	17,000-00	27,350-00
	300,000	300,000	16-35	49,050-00	300,000	23-00	69,000-00	118,050-00
	500,000	500,000	19-35	96,750-00	500,000	25-00	125,000-00	221,750-00
	1,000,000	1,000,000	22-35	223,500-00	1,000,000	30-00	300,000-00	523,500-00

¹ Exclusive of surtax of 20 p. c.

² Exclusive of surtax on provincial duty.