

Examples of the rates of duty and duty levied are given in Table 24.

24.—The Incidence of Succession Duties in all Provinces (except Quebec and Ontario) on Typical Estates

Class	Aggregate Net Value	Dutiable Value	Rate	Duty
	\$	\$	p. c.	\$
A. Widow only.....	60,000	40,000	10.6	4,240
	100,000	80,000	14.7	11,760
	300,000	280,000	26.7	71,760
	500,000	480,000	32.7	156,960
	1,000,000	980,000	38.7	379,260
B. Only child over 25 years.....	60,000	60,000	11.9	7,140
	100,000	100,000	16.7	16,700
	300,000	300,000	28.7	86,100
	500,000	500,000	34.7	173,500
	1,000,000	1,000,000	40.7	407,000
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

The Incidence of Combined Federal and Provincial Succession Duties.—

Only the Provinces of Quebec and Ontario have retained their own succession duties. In Tables 25 and 26 for all classes of beneficiaries, the duties collectable are shown for the case 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. In every case, the estate is 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 S.Q. 1943, c. 18, as amended. As stated above, the following text and table can give only a broad outline of such duties as 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, of a relationship 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, or to a brother or sister, or son or daughter of a brother or sister, of the father or mother of the deceased.
- (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,