

14.—Incidence des droits successoraux du Dominion et de la Colombie Britannique sur certaines successions

Catégorie	Valeur globale nette	Droits fédéraux			Droits provinciaux			Droits réunis ²
		Valeur imposable	Taux	Droit	Valeur imposable	Taux	Droit ¹	
	\$	\$	p.c.	\$	\$	p.c.	\$	\$
A. Veuve seulement...	20,000	Nil	—	—	Nil	—	—	—
	25,000	5,000	2-45	122-50	5,000	1-25	62-50	185-00
	50,000	30,000	4-90	1,470-00	30,000	1-50	450-00	1,920-00
	100,000	80,000	7-35	5,880-00	80,000	3-00	2,400-00	8,280-00
	300,000	280,000	13-35	37,380-00	280,000	7-00	19,600-00	56,980-00
	500,000	480,000	16-35	78,480-00	480,000	10-00	48,000-00	126,480-00
	1,000,000	980,000	19-35	189,630-00	980,000	16-00	156,800-00	346,430-00
B. Enfant unique de plus de 18 ans.	20,000	20,000	2-80	560-00	Nil	—	—	560-00
	25,000	25,000	2-90	725-00	5,000	1-25	62-50	787-50
	50,000	50,000	5-40	2,700-00	30,000	1-50	450-00	3,150-00
	100,000	100,000	8-35	8,350-00	80,000	3-00	2,400-00	10,750-00
	300,000	300,000	14-35	43,050-00	280,000	7-00	19,600-00	62,650-00
	500,000	500,000	17-35	86,750-00	480,000	10-00	48,000-00	134,750-00
	1,000,000	1,000,000	20-35	203,500-00	980,000	16-00	156,800-00	360,300-00
C. Frère ou sœur.....	20,000	20,000	3-30	660-00	20,000	5-00	1,000-00	1,660-00
	25,000	25,000	3-40	850-00	25,000	5-00	1,250-00	2,100-00
	50,000	50,000	6-35	3,175-00	50,000	6-50	3,250-00	6,425-00
	100,000	100,000	9-35	9,350-00	100,000	9-50	9,500-00	18,850-00
	300,000	300,000	15-35	46,050-00	300,000	14-00	42,000-00	88,050-00
	500,000	500,000	18-35	91,750-00	500,000	17-00	85,000-00	176,750-00
	1,000,000	1,000,000	21-35	213,500-00	1,000,000	21-00	210,000-00	423,500-00
D. Etranger.....	20,000	20,000	3-80	760-00	20,000	10-00	2,000-00	2,760-00
	25,000	25,000	3-90	975-00	25,000	10-00	2,500-00	3,475-00
	50,000	50,000	7-35	3,675-00	50,000	11-50	5,750-00	9,425-00
	100,000	100,000	10-35	10,350-00	100,000	14-50	14,500-00	24,850-00
	300,000	300,000	16-35	49,050-00	300,000	19-00	57,000-00	106,050-00
	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	26-00	260,000-00	483,500-00

¹Moins une surtaxe de 25 p.c.

² Moins la surtaxe sur les droits provinciaux.