

province settled a succession duty question with the Imperial Authorities upon the basis of a division of the amount according to the value of the estate there and here. But a general understanding between the provinces themselves and with the Home Government is essential, to prevent the irritation of double taxation.

In concluding, I hope it will not be deemed an impertinence upon my part if I suggest that one provision of the Ontario Succession Duty Act may be worth a further consideration by the authorities and by the profession, namely, that which, in the case of a person dying, domiciled outside the Province of Ontario, and leaving property in Ontario, fixes the rate of taxation upon that property in Ontario according to the valuation of the whole succession, *i.e.*, that if A die, domiciled in Montreal, leaving, say, \$20,000 of property in Ontario, the rate of taxation upon that property in Ontario is made to depend upon how much there is in the succession elsewhere than in Ontario. Again, in cases where the amounts left in Ontario are so small as to be exempt from duty, the province looks upon the estates outside its limits to complete the amounts that will warrant taxation.

Montreal, P.Q., October, 1908.