

(1.44 a. Cont'd)

- (iii) If the recipient does not accept the copy, he should be told of its contents and it should be left in his immediate presence. However, no compulsion should be applied.
- (iv) The consular officer or person serving the document should fill in the certificate provided for him, certifying that he has either served the document or has failed to do so.

b. The person who has carried out the service must swear an affidavit to that effect before another consular or diplomatic officer. Where the papers were served by a member of his staff or a person in his employ, that person should swear the affidavit before the consular officer.

c. If personal service has proved impossible the consular officer should return to the Department a statement to that effect in the form at 15.34, along with the documents. Prior to this, however, three calls should have been made at reasonable hours on separate days and with due regard for the likelihood of the person to be served being present.

Use of
Consulate as
an Address
for Service
of Documents.

1.45 Requests from private individuals or legal or business firms to use a Consulate as an address in their endeavour to service a document should be declined.

Succession
Duties

1.46 a. As a general rule, consular officers should not attempt to explain or interpret to enquirers the federal or provincial succession duty laws.

b. Persons enquiring regarding the application of Canadian succession duty laws to inheritances in Canada should be advised either to obtain the services of a lawyer in Canada or write for information to the appropriate Canadian federal or provincial authorities. Enquirers may obtain information concerning the application of the federal Canadian Succession Duties Act from the Succession Duties Branch, Department of National Revenue (Taxation Division). Since the Provinces of Quebec and Ontario impose succession duties, persons enquiring about the application of the Succession Duty Acts of these provinces should be advised to write, for Ontario, to The Director, Succession Duty Office, Provincial Treasurer's Department, Parliament Buildings, Toronto, Ontario, and for Quebec, to The Collector of Succession Duties, Department of Finance of the Province of Quebec, Quebec City, Quebec - Percepteur des droits sur les successions et Conseiller juridique, Service du Revenu de la Province, Ville de Québec, Québec.