There are several apparent anomalies arising under this scale of duties. For instance, a son receiving $20,000 from a father worth $150,000 pays only the same sum to the Treasury as a son who receives $10,000 from a father worth $200,000; the principle on which the Act is based being that the legacy is taxed according to the value of the estate, not of the bequest.

The New York Act imposes a duty of five per cent. upon transfers of property of the value of $500 and over, except when made to certain relatives of deceased, and in case of transfers to such relatives one per cent. if the estate consists of personal property of the value of $10,000 or more. The Pennsylvania statute taxes "all estates" over $250 passing to all parties, except to certain relatives, at five per cent. of the "clear value of such estates."

By the instructions for enforcing the Act issued by the Treasurer to the several Surrogate Registrars, the words "aggregate value," wherever they occur, are to be construed as meaning the aggregate value of the property after payment of all debts and expenses of administration, in the same manner as the word "value" is used in the Act.

The following case arose in Ottawa. C.D. died leaving an estate in Ontario valued at $9,000, and an estate in Quebec of $5,000, and all the property passed to a nephew. The Treasury did not insist on the payment of duty on the property in Ontario, holding that the Quebec estate could not be added, so as to bring the whole within the Act.

No duty is payable under section 3 of the Act in the following cases:

(1) Where the value of the property does not exceed $10,000 after deducting debts and administration expenses.

(2) On property given, devised, or bequeathed for religious, charitable, or educational purposes.

(3) On property passing to parties mentioned in subsection 1 of section 4, where the value does not exceed $100,000.

(4) Where the bequest, devise, or gift does not exceed $200, although the value of the property exceeds $10,000.

By whom, when, and how is it to be decided whether the "aggregate value" of an estate does or does not exceed the amount mentioned in the 1st and 3rd subsections? On all these three points the Act seems to be somewhat indefinite.

It appears to be the practice for the Surrogate Registrars to