

It would seem that parties claiming under such "voluntary transfers" take subject to a lien for unpaid duty, under the 12th section, which lien still attaches, even in the hands of an innocent third party, without notice. Take, for instance, the case of a voluntary transfer of stock by the deceased made in contemplation of death, falling under the 4th section. Any party dealing with such voluntary transferee would be put upon enquiry as to whether or not the stock would be subject to duty; and, if he neglected such enquiry, he would take subject to the lien for duty.

The case of a voluntary transfer, made in contemplation of death, has already arisen in the County of Wentworth, so, no doubt, some of these difficulties will be made plain before long.

To this 4th section there are five subsections, fixing the percentage of duty chargeable, which it may be convenient, for easy reference, to summarize as follows:

Where aggregate value of property exceeds	And passes, as in section 4, to or for the benefit of	So much thereof as so passes shall be subject to a duty of
(1) \$100,000	The father, mother, husband, wife, child, grandchild, daughter-in-law or son-in-law.	\$2.50 for every \$100 of the value.
(2) \$200,000	(Same as 1.)	\$5 for every \$100 of the value.
(3) \$10,000	Grandfather, or grandmother, or any other lineal ancestor of deceased (except father or mother), or to any brother or sister of deceased, or to any descendants of such brother or sister, or to a brother or sister of the father or mother of the deceased, or to any descendants of such last-mentioned brother or sister.	\$5 for every \$100 of the value.
(4) \$10,000	Any person in any other degree of collateral consanguinity to the deceased than as above, or any stranger in blood to the deceased.	10 per cent. on the value.

Suppose the aggregate value of the estate is \$150,000, of which, say, \$50,000 passes to parties mentioned in subsection 1, there will be a duty of two and a half per cent. payable on this \$50,000; and if the second \$50,000 passes to parties named in subsection 3, there will be five per cent. duty on same; and if the third \$50,000 passes to parties named in subsection 4, ten per cent. duty is chargeable.