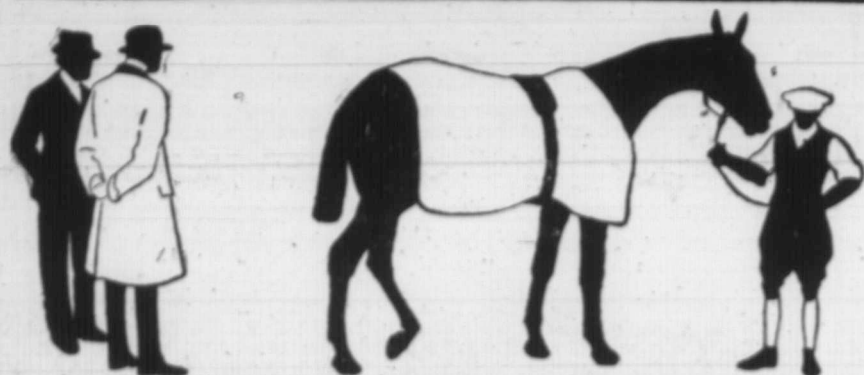




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Succession Duty Acts not Uniform

Why the Finance Minister would be justified in seeking better understanding between the Provinces

In putting out its national political platform the Canadian Council of Agriculture adopted as one plank a sharply graduated inheritance tax on large estates. The Guide has collected copies of the Succession Duty Act from the respective provincial treasurers in each of the nine provinces with the idea of attempting an explanation of the whole situation.

But these acts have been drafted by lawyers and, if the intention was to provide work for lawyers, they have been drafted very well indeed. It is quite possible to have lawyers in three or four different provinces all working on the same estate, all trying earnestly to unwind sufficient red tape to loosen a bit of property for an anxious heir. By the time they succeed it is possible that so many bites have been taken out of the apple that only the core is left—in the case of a very small estate, that is all.

In other words, the machinery is complicated and there is great lack of uniformity in the provincial acts relating to succession duty. Without close study by a competent lawyer it would be difficult to interpret the various acts. Even tho an estate were small enough to escape succession duty, the other fees which would come out of it might work a hardship in some cases inasmuch as small

probated, certain fees must be paid into court and the estate lawyered thru to settlement in due legal form. When no will has been made complications frequently set in.

Just what is a succession duty? Prince Edward Island declares it to be an expedient to provide a fund for defraying part of such expenditures as are made for the care of the insane and the poor—a succession tax on certain estates of persons dying. "For the purpose of raising a revenue for provincial purposes," is Nova Scotia's wording; while New Brunswick says: "Succession duty is hereby declared to be and to rank as a debt due to the crown in right of the province immediately before the death of the deceased."

What Succession Duty Is

Succession duty, then, is a means of raising provincial revenue to which every citizen must subscribe under certain conditions and at specified rates, the latter dependent upon the size of the estate and the relation of the beneficiary to the deceased. This tax falls due at death. The executor of an estate is forbidden to distribute bequests until the succession duty has been paid. The determination of whether such duty is due and what the

Table Showing Certain Maximum Rates of Succession Duty

Province	On Net Estates Exceeding	Passing to Immediate Family	Passing to Others
Prince Edward Is. and	\$ 50,000	2 1/2%	7 1/2%
New Brunswick	100,000	5%	10%
Nova Scotia	100,000	5%	10%
Quebec	800,000	3 to 8%	10%
Ontario	1,000,000	10%	20%
Manitoba	800,000	9%	15%
Saskatchewan	200,000	5%	10%
Alberta	2,000,000	10 to 14%	16%
British Columbia	200,000	5%	10%

estates are left by poor families with the heirs correspondingly needy.

Legal Costs Enormous

A case in point comes to mind. An old lady died in Winnipeg not long ago and, to avoid unnecessary legal fees, she made her will in proper form, leaving \$115 to her daughter. This amount, which was the total estate, was in a savings bank in Ontario and a properly signed check would have secured it had the old lady only realized this. The daughter asked a Winnipeg lawyer to attend to the transfer of the account and he tried to persuade the Ontario bank to accept a certified copy of the will, or even the original will itself, as justification for the transfer. The bank insisted on the will being probated; therefore, it became necessary for this to be done in Ontario by an Ontario lawyer. Before the thing was finally settled the fees came to \$50, nearly fifty per cent. of the total estate, whereas the law should have been so clear and simple that a poor woman could obtain her little legacy at a total cost of say five or ten dollars. But while succession duty is not charged against such small estates, wills must be

amount of it shall be rests entirely with the proper authorities in each province.

Succession duty must be paid on all property situate in the province, whether the owner of it is living outside the province or not. Allowance is made for payment of duty on portions of an estate which may lie in another province. The lack of uniformity in the regulations of the several Canadian provinces, however, would seem to be a fair matter for criticism. For altho certain clauses carry the same provisions in all provinces, the rates of taxation for different sized estates vary. The above table shows certain maximum rates, but is somewhat indefinite owing to the classifications which qualify the rates in some cases; it serves, however, to indicate the lack of uniformity.

Why Not Uniformity?

Without commenting upon the fairness of the rates charged, it would appear very desirable that there should be standardization at least in the specified assessments. As many of the necessary restrictions and regulations are identical in purpose, why should they not carry the same wording and arrangement in each province? For the matter of that, is



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