

and liabilities and the apportionment made separately or en bloc.

The universal legatee in proprietorship, or the usufructuary, as the case may be, are chargeable with the duty on the whole property. Special legatees or heirs are chargeable only on their respective legacies or shares.

The charges for debts and liabilities of the testator other than bequests severally and specifically detailed, medical and professional charges, religious services, mourning vestments for the widow according to station, and funeral expenses, are allowed as charges on the estate.

The duty is levied on the value of the property transmitted, after deducting debts and charges existing at the time of death.

The three thousand dollars exemption is only applicable to the duty chargeable in the direct line, between consorts, or between father or mother-in-law, son or and daughter-in-law. See 57 Vic., Cap. 16, Q.

Property, outside of the Province of Quebec, is not taxable under the statute. The property of persons not domiciled in the Province of Quebec but holding property therein at date of decease is subject to the duties under the statute.

Property held by title of usufruct or substitution created prior to the enactment of 55-56 Vic., cap. 17 Q. (24th June, 1892) is not subject to duty.

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NOTE—See forms *post* page 23.