

THURSDAY, MAY 18, 1905.

SUCCESSION DUES ACT IS CHANGED.

Educational and Charitable Bequests Exempt.

NEW SCALE OF CHARGES

Hon. Col. Matheson Proposes Important Amendments.

The License Fees Act for Brewers and Distillers—A Number of Bills Receive Their Third Reading in the Legislature.

Hon. Colonel Matheson's notice of motion in connection with the bill to amend the succession duties act, and which was carried in the Legislature yesterday afternoon, embodies the following important provisions:—

The act shall not apply to any estate the aggregate amount of which does not exceed \$10,000; nor to property devised or bequeathed to any corporation or association, or any person or persons for religious, charitable or educational purposes, in the Province; or, if such work is carried on beyond the Province where the proper officer authorized by law to receive such bequest, or the beneficiaries or one or more of the beneficiaries named in the will of the deceased resides or reside within the Province; nor to property passing under a will, intestacy or otherwise, to or for the use of a father, mother, husband, wife, child, daughter-in-law or son-in-law of the deceased, where the aggregate value of property, as defined by this act, passing to persons mentioned in this sub-section, does not exceed \$50,000.

Where the aggregate value of the property of the deceased exceeds \$50,000, and passes in whole or in part to or for the benefit of the father, mother, husband, wife, child, son-in-law or daughter-in-law of the deceased, it shall be subject to a duty as follows:—Exceeding \$50,000 and not exceeding \$75,000, 1 per cent.; exceeding \$75,000 and not exceeding \$100,000, 2 per cent.; exceeding \$100,000, and not exceeding \$150,000, 3 per cent.; exceeding \$150,000, and not exceeding \$200,000, 4 per cent.; exceeding \$200,000, 5 per cent.

Where the value of any dutiable property exceeds \$100,000, and is devised, bequeathed or passes to any one such near relative as has been mentioned, a further duty shall be paid, in addition to the rates already provided, as follows:—Where the whole amount so passing to one person exceeds \$100,000 and does not exceed \$200,000, 1 per cent.; between \$200,000 and \$400,000, 1-1-3 per cent.; between \$400,000 and \$600,000, 2 per cent.; between \$600,000 and \$800,000, 2½ per cent.; above \$800,000, 3 per cent.

Grandfathers and Grandmothers.

Where the aggregate value of the property of the deceased exceeds \$10,000, so much as passes to or for the benefit of the grandfather or grandmother, or any other lineal ancestor of the deceased, except the father and mother, or to any brother or sister of the deceased, or to any descendant of such brother or sister, or to a brother or sister of the father or mother of the deceased, or to any descendant of such last-mentioned brother or sister, shall be subject to a duty of \$5 for every \$100 of the value; provided that where the value of any dutiable property exceeds \$50,000, and is devised, bequeathed or passes to any one such persons, except the father and mother, a further duty shall be paid on the amount so passing, in addition to the duty mentioned, as follows:—

Where the whole amount exceeds \$50,000 and not exceeding \$100,000, 1 per cent.; from \$100,000 to \$150,000, 1½ per cent.; from \$150,000 to \$200,000, 2 per cent.; from \$200,000 to \$250,000, 2½ per cent.; from \$250,000 to \$300,000, 3 per cent.; from \$300,000 to \$350,000, 3½ per cent.; from \$350,000 to \$400,000, 4 per cent.; from \$400,000 to \$450,000, 4½ per cent.; above \$450,000, 5 per cent.

Where the aggregate value of the property of the deceased exceeds \$10,000, and any part thereof passes to or for the benefit of any person in any other degree of collateral consanguinity to the deceased than as above described, or to any stranger in blood to the deceased, it shall be subject to a duty of 10 per cent. Legacies of \$200 to be exempt.

In the case of succession-duty being paid elsewhere than in Ontario only such fur-