



CHAPTER 17

An Act to amend the Quebec Succession Duties' Act

[Assented to, the 18th of May, 1935]

HIS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

1. Section 3 of the Quebec Succession Duties' Act (Re- R. S., c. 29, vised Statutes, 1925, chapter 29), as replaced by the act 20 s. 3, ain. George V, chapter 28, section 1, and amended by the act 21 George V, chapter 29, section 1, is again amended:

a. By replacing subsections 1, 2, and 3 thereof by the following:

"3. 1. All property, moveable or immoveable, the ownership, usufruct or enjoyment whereof is transmitted Tax upon property transmitted owing to death, in the direct line, ascending or descending; between consorts; between father- or mother-in-law and death. son- or daughter-in-law. or between stepfather or stepmother and stepson or stepdaughter,—shall be liable to the following duties calculated upon the aggregate value of the property transmitted;

In estates the aggregate value of which:

- | | |
|---|-----------------------------|
| a. Does not exceed ten thousand dollars, a duty of 1 per centum, | Duties in direct line, etc. |
| b. Exceeds ten thousand dollars and does not exceed fifty thousand dollars, a duty of 1 per centum, plus 1/25 of 1 per centum for each full one thousand dollars, | |
| c. Exceeds fifty thousand dollars and does not exceed one hundred thousand dollars, a duty of 1 per centum, plus 1/20 of 1 per centum for each full one thousand dollars, | |

- d.* Exceeds one hundred thousand dollars, a duty of 5 per centum, plus $\frac{1}{100}$ of 1 per centum for each full one thousand dollars;
- Proviso. Provided, however, that the total rate so obtained shall not exceed 15 per centum where the aggregate value of the whole estate exceeds one million dollars;
- Idem. And, provided further that, when the amount is passing to any one of the persons mentioned in this subsection 1, a further duty—in addition to the duty hereinabove mentioned—shall be paid on the amount so passing, as follows:
- Where whole amount to one person. Where the whole amount so passing to one person:
- a.* Does not exceed fifty thousand dollars, a duty of 1 per centum,
 - b.* Exceeds fifty thousand dollars and does not exceed three hundred thousand dollars, a duty of 1 per centum, plus $\frac{1}{100}$ of 1 per centum for each full one thousand dollars,
 - c.* Exceeds three hundred thousand dollars, a duty of 3 per centum, plus $\frac{1}{200}$ of 1 per centum for each full one thousand dollars;
- Proviso. Provided, however, that the total rate so obtained shall not exceed 10 per centum where the whole amount so passing exceeds one million four hundred thousand dollars.
- Duties in the collateral line. 2. All property, moveable or immoveable, the ownership, usufruct or enjoyment whereof is transmitted owing to death, to the brother or sister, or descendant of a brother or sister of the deceased, or to the brother or sister, or son or daughter of a brother or sister, of the father or mother of the deceased, shall be liable to the following duties calculated upon the aggregate value of the property transmitted; In estates the aggregate value of which:
- a.* Does not exceed ten thousand dollars, a duty of 4 per centum,
 - b.* Exceeds ten thousand dollars and does not exceed sixty thousand dollars, a duty of 4 per centum, plus $\frac{1}{10}$ of 1 per centum for each full one thousand dollars,
 - c.* Exceeds sixty thousand dollars, a duty of 10 per centum, plus $\frac{1}{100}$ of 1 per centum for each full one thousand dollars;
- Proviso. Provided, however, that the total rate so obtained shall not exceed 20 per centum where the aggregate value of the whole estate exceeds one million dollars;
- Additional duty where whole amount passing to one person. And, provided further that, when the amount is passing to any one of the persons mentioned in this subsection 2, a further duty—in addition to the duty hereinabove mentioned—shall be paid on the amount so passing, as follows:

Where the whole amount so passing to one person:

- a. Does not exceed one hundred thousand dollars, a duty of 1 per centum, plus $\frac{1}{25}$ of 1 per centum for each full one thousand dollars,
- b. Exceeds one hundred thousand dollars, a duty of 5 per centum, plus $\frac{1}{300}$ of 1 per centum for each full one thousand dollars;

Provided, however, that the total rate so obtained shall not Proviso. exceed 10 per centum where the whole amount so passing exceeds one million five hundred thousand dollars.

3. All property, moveable or immoveable, the ownership, Duties in case of other collaterals and strangers. usufruct or enjoyment whereof is transmitted, owing to death, to any person in any degree of collateral consanguinity with the deceased other than what is mentioned in the last preceding subsection, or to any stranger in blood to the deceased, shall be liable to the following duties calculated upon the aggregate value of the property transmitted:

In estates the aggregate value of which:

- a. Does not exceed one hundred thousand dollars, a duty of 10 per centum, plus $\frac{1}{10}$ of 1 per centum for each full one thousand dollars,
- b. Exceeds one hundred thousand dollars, a duty of 20 per centum, plus $\frac{1}{100}$ of 1 per centum for each full one thousand dollars;

Provided, however, that the total rate so obtained shall Proviso. not exceed 30 per centum where the aggregate value of the whole estate exceeds one million dollars,

And, provided further that, when the amount is passing Idem. to any one of the persons mentioned in this subsection 3, a further duty—in addition to the duty hereinabove mentioned—shall be paid on the amount so passing, as follows:

Where the whole amount so passing to one person:

- a. Does not exceed one hundred thousand dollars, a Where whole amount to one person. duty of 2 per centum,
- b. Exceeds one hundred thousand dollars, a duty of 2 per centum, plus $\frac{1}{400}$ of 1 per centum for each full one thousand dollars;

Provided, however, that the total rate so obtained shall Proviso. not exceed 5 per centum where the whole amount so passing exceeds one million two hundred thousand dollars.”;

b. By adding thereto, after subsection 5 thereof, the following subsections:

“6. If the property is a corporeal moveable effect Market value. usually traded in, the market value thereof shall be deemed equivalent to its real value.

7. For the purposes of this act, the transmission owing Transmis- to death to a person adopted by the deceased as his child, sion to adopted

person
deemed to
be in direct
line.

under the provisions of the Adoption Act (Chap. 196) and of any amendment thereto or under any special act of the Legislature of Quebec, and to the consort of such adopted person, shall be deemed to be made in the direct line, and the rates set forth in subsection 1 of this section shall apply to such a transmission."

R. S., c. 29,
s. 3a, re-
placed.

2. Section 3a of the said act, as enacted by the act 18 George V, chapter 17, section 1, and replaced by the act 20 George V, chapter 28, section 2, is again replaced by the following:

Exemp-
tions:

"3a. The following exemptions from duties are allowed, to wit:

Where suc-
cession de-
volves to
surviving
consort, etc.

1. Where the succession devolves, in whole or in part, to the surviving consort, or to the child, or to all or any of the children of the deceased, or to both the surviving consort and the child or children of the deceased, the amount of the exemption to be allowed shall be as follows, to wit: ten thousand dollars if there be a surviving consort, and, in addition, if there be any surviving child or children, one thousand dollars for each child, provided that, if there be no surviving consort, the amount of the exemption to each child shall be left at one thousand dollars but, in either case, the total amount of the exemption shall not exceed fifteen thousand dollars.

"Child".

2. For the purposes of the foregoing paragraph 1 of this section, the word "child" shall include any other successor in the direct line, ascending or descending, the father- or mother-in-law, the son- or daughter-in-law, and the stepson or stepdaughter of the deceased, provided that they be dependent upon the deceased and were living with the latter at the time of his death.

Where suc-
cession de-
volves to
dependent
brother or
sister.

3. Where the succession devolves, in whole or in part, to a brother or sister of the deceased who is dependent upon the latter for a living, the amount of the exemption to be allowed to him or to her shall be one thousand dollars.

Where suc-
cession de-
volves to
certain
stranger in
blood.

4. Where the succession devolves, in whole or in part, to a stranger in blood to the deceased, having been in the employ of the deceased person for at least five years prior to his death, the amount of the exemption to be allowed to such beneficiary shall be one thousand dollars.

Residential
qualifica-
tion, etc.,
for ex-
emption.

5. The exemptions allowed by any of the foregoing paragraphs 1, 2, 3 or 4 of this section apply respectively only to such of the beneficiaries therein mentioned as are domiciled in the Province, at the time of the death of the deceased, and only when the aggregate value of the share

of the beneficiary does not exceed the amount of the exemption hereinabove allowed by each of such paragraphs respectively.

However, in the case of paragraphs 1 and 2, if the aggregate net value of the shares accruing to all or any of the beneficiaries mentioned therein does not exceed the aggregate amount of the exemptions claimed thereunder, such exemptions shall be allowed.”

3. Section 24 of the said act, as replaced by the act 20 George V, chapter 28, section 9, and as amended by the act 21 George V, chapter 29, section 2, is again amended:

a. By replacing subsections 1, 2 and 3 thereof by the following:

“**24.** 1. Every transmission within the Province, owing to the death of a person domiciled therein, of moveable property locally situate outside the Province at the time of such death, in the direct line, ascending or descending; between consorts; between father- or mother-in-law and son- or daughter-in-law, or between stepfather or step-mother and stepson or stepdaughter,—shall be liable to the following duties calculated upon the aggregate value of the property transmitted:

In estates the aggregate value of which:

- a. Does not exceed ten thousand dollars, a duty of 1 per centum,
- b. Exceeds ten thousand dollars and does not exceed fifty thousand dollars, a duty of 1 per centum, plus $\frac{1}{25}$ of 1 per centum for each full one thousand dollars,
- c. Exceeds fifty thousand dollars and does not exceed one hundred thousand dollars, a duty of 1 per centum, plus $\frac{1}{20}$ of 1 per centum for each full one thousand dollars,
- d. Exceeds one hundred thousand dollars, a duty of 5 per centum, plus $\frac{1}{100}$ of 1 per centum for each full one thousand dollars;

Provided, however, that the total rate so obtained shall not exceed 15 per centum where the aggregate value of the whole estate exceeds one million dollars;

And, provided further that, when the amount is passing to any one of the persons mentioned in this subsection 1, a further duty—in addition to the duty hereinabove mentioned—shall be paid on the amount so passing, as follows:

Where the whole amount so passing to one person:

- a. Does not exceed fifty thousand dollars, a duty of 1 per centum,

Where whole amount to one person.

b. Exceeds fifty thousand dollars and does not exceed three hundred thousand dollars, a duty of 1 per centum, plus $\frac{1}{100}$ of 1 per centum for each full one thousand dollars,

c. Exceeds three hundred thousand dollars, a duty of 3 per centum, plus $\frac{1}{200}$ of 1 per centum for each full one thousand dollars;

Proviso. Provided, however, that the total rate so obtained shall not exceed 10 per centum where the whole amount so passing exceeds one million four hundred thousand dollars.

Duties in collateral line.

2. Every transmission within the Province, owing to the death of a person domiciled therein, of moveable property locally situate outside the Province at the time of such death, to the brother or sister, or descendant of a brother or sister of the deceased, or to the brother or sister, or son or daughter of a brother or sister, of the father or mother of the deceased, shall be liable to the following duties calculated upon the aggregate value of the property transmitted:

In estates the aggregate value of which:

a. Does not exceed ten thousand dollars, a duty of 4 per centum,

b. Exceeds ten thousand dollars and does not exceed sixty thousand dollars, a duty of 4 per centum, plus $\frac{1}{10}$ of 1 per centum for each full one thousand dollars,

c. Exceeds sixty thousand dollars, a duty of 10 per centum, plus $\frac{1}{100}$ of 1 per centum for each full one thousand dollars;

Proviso. Provided, however, that the total rate so obtained shall not exceed 20 per centum where the aggregate value of the whole estate exceeds one million dollars;

Idem. And, provided further that, when the amount is passing to any one of the persons mentioned in this subsection 2, a further duty—in addition to the duty hereinabove mentioned—shall be paid on the amount so passing, as follows:

Where the whole amount so passing to one person:

Where whole amount to one person.

a. Does not exceed one hundred thousand dollars, a duty of 1 per centum, plus $\frac{1}{25}$ of 1 per centum for each full one thousand dollars,

b. Exceeds one hundred thousand dollars, a duty of 5 per centum, plus $\frac{1}{300}$ of 1 per centum for each full one thousand dollars;

Proviso. Provided, however, that the total rate so obtained shall not exceed 10 per centum where the whole amount so passing exceeds one million five hundred thousand dollars.

3. Every transmission within the Province, owing to the death of a person domiciled therein, of moveable property locally situate outside the Province at the time of such death, to any person in any degree of collateral consanguinity with the deceased other than what is mentioned in the last preceding subsection, or to any stranger in blood to the deceased, shall be liable to the following duties calculated upon the aggregate value of the property transmitted:

In estates the aggregate value of which:

- a. Does not exceed one hundred thousand dollars, a duty of 10 per centum, plus $\frac{1}{10}$ of 1 per centum for each full one thousand dollars.
- b. Exceeds one hundred thousand dollars, a duty of 20 per centum, plus $\frac{1}{100}$ of 1 per centum for each full one thousand dollars;

Provided, however, that the total rate so obtained shall not exceed 30 per centum where the aggregate value of the whole estate exceeds one million dollars, Proviso.

And, provided further that, when the amount is passing to any one of the persons mentioned in this subsection 3, a further duty—in addition to the duty hereinabove mentioned—shall be paid on the amount so passing, as follows: Idem.

Where the whole amount so passing to one person:

- a. Does not exceed one hundred thousand dollars, a duty of 2 per centum, Where whole amount to one person.
- b. Exceeds one hundred thousand dollars, a duty of 2 per centum, plus $\frac{1}{400}$ of 1 per centum for each full one thousand dollars;

Provided, however, that the total rate so obtained shall not exceed 5 per centum where the whole amount so passing exceeds one million two hundred thousand dollars.”; Proviso.

b. By adding thereto, after subsection 5 thereof, the following subsections:

“6. If the property is a corporeal moveable effect usually traded in, the market value thereof shall be deemed equivalent to its real value. Market value.

“7. For the purposes of this act, the transmission owing to death to a person adopted by the deceased as his child, under the provisions of the Adoption Act (Chap. 196) and of any amendment thereto or under any special act of the Legislature of Quebec, and to the consort of such adopted person, shall be deemed to be made in the direct line, and the rates set forth in subsection 1 of this section shall apply to such a transmission.” Transmission to adopted person deemed to be in direct line.

R. S., c. 29,
s. 24a, re-
placed.

4. Section 24a of the said act, as enacted by the act 18 George V, chapter 17, section 7, and replaced by the act 20 George V, chapter 28, section 10, is again replaced by the following:

Exemp-
tions:

"24a. The following exemptions from duties are allowed, to wit:

Where suc-
cession de-
volves to
surviving
consort, etc.

1. Where the succession devolves, in whole or in part, to the surviving consort, or to the child, or to all or any of the children of the deceased, or to both the surviving consort and the child or children of the deceased, the amount of the exemption to be allowed shall be as follows, to wit: ten thousand dollars if there be a surviving consort, and, in addition, if there be any surviving child or children, one thousand dollars for each child, provided that if there be no surviving consort, the amount of the exemption to each child shall be left at one thousand dollars, but, in either case, the total amount of the exemption shall not exceed fifteen thousand dollars.

"Child".

2. For the purposes of the foregoing paragraph 1 of this section, the word "child" shall include any other successor in the direct line, ascending or descending, the father- or mother-in-law, the son- or daughter-in-law, and the stepson or stepdaughter of the deceased, provided that they be dependent upon the deceased and were living with the latter at the time of his death.

Where suc-
cession de-
volves to
dependent
brother or
sister.

3. Where the succession devolves, in whole or in part, to a brother or sister of the deceased who is dependent upon the latter for a living, the amount of the exemption to be allowed to him or to her shall be one thousand dollars.

Where suc-
cession de-
volves to
certain
stranger in
blood.

4. Where the succession devolves, in whole or in part, to a stranger in blood to the deceased, having been in the employ of the deceased person for at least five years prior to his death, the amount of the exemption to be allowed to such beneficiary shall be one thousand dollars.

Residential
qualifica-
tion, etc.,
for exemp-
tions.

5. The exemptions allowed by any of the foregoing paragraphs 1, 2, 3 or 4 of this section apply respectively only to such of the beneficiaries therein mentioned as are domiciled in the Province, at the time of the death of the deceased, and only when the aggregate value of the share of the beneficiary does not exceed the amount of the exemption hereinabove allowed by each of such paragraphs respectively.

Exemptions
allowed in
certain case.

However, in the case of paragraphs 1 and 2, if the aggregate net value of the shares accruing to all or any of the beneficiaries mentioned therein does not exceed the aggregate amount of the exemptions claimed thereunder, such exemptions shall be allowed."

5. The provisions of subsection 7 of section 3 of the Quebec Succession Duties' Act, as enacted by paragraph *b* of section 1 of this act, and of subsection 7 of section 24 of the said Quebec Succession Duties' Act, as enacted by paragraph *b* of section 3 of this act, shall apply to any transmission owing to death, which has taken place since the 1st of April, 1934.

6. This act shall come into force on the day of its sanction. Coming into
force.