



CHAPTER 29

An Act to amend the Quebec Succession Duties' Act

[Assented to, the 4th of April, 1931]

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, revised Statutes, 1925, chapter 29), as replaced by the act 20 s. 3, am. George V, chapter 28, section 1, is 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 owing to death, in the direct line, ascending or descending: between consorts; between father- or mother-in-law and son- or daughter-in-law,—shall be liable to the following duties calculated upon the aggregate value of the property transmitted;

In estates the aggregate value of which:	Duties in direct line, etc.
a. Does not exceed twenty-five thousand dollars, no duty shall be exigible;	
b. Exceeds twenty-five thousand dollars and does not exceed fifty thousand dollars....	1%
c. Exceeds fifty thousand dollars and does not exceed seventy-five thousand dollars.....	2%
d. Exceeds seventy-five thousand dollars and does not exceed one hundred thousand dollars.....	3%
e. Exceeds one hundred thousand dollars and does not exceed one hundred and fifty thousand dollars.....	4%

- f.* Exceeds one hundred and fifty thousand dollars and does not exceed two hundred thousand dollars. 5%
- g.* Exceeds two hundred thousand dollars and does not exceed three hundred thousand dollars. 5½%
- h.* Exceeds three hundred thousand dollars and does not exceed five hundred thousand dollars. 6%
- i.* Exceeds five hundred thousand dollars and does not exceed seven hundred thousand dollars. 6½%
- j.* Exceeds seven hundred thousand dollars and does not exceed nine hundred thousand dollars. 7%
- k.* Exceeds nine hundred thousand dollars. 7½%

Proviso.

Provided that, in the case of a transmission in the direct line, ascending or descending, between consorts, between father- or mother-in-law and son- or daughter-in-law, when the amount passing to any one person exceeds fifty thousand dollars, a further duty—in addition to the rate 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.* Exceeds fifty thousand dollars and does not exceed one hundred thousand dollars. 1%
- b.* Exceeds one hundred thousand dollars and does not exceed one hundred and fifty thousand dollars. 1½%
- c.* Exceeds one hundred and fifty thousand dollars and does not exceed three hundred thousand dollars. 2%
- d.* Exceeds three hundred thousand dollars and does not exceed four hundred thousand dollars. 2½%
- e.* Exceeds four hundred thousand dollars and does not exceed five hundred thousand dollars. 3%
- f.* Exceeds five hundred thousand dollars and does not exceed six hundred thousand dollars. 3½%
- g.* Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars. 4%

- h. Exceeds seven hundred thousand dollars and does not exceed eight hundred thousand dollars..... 4½%
- i. Exceeds eight hundred thousand dollars and does not exceed nine hundred thousand dollars..... 5%
- j. Exceeds nine hundred thousand dollars and does not exceed one million two hundred thousand dollars..... 5½%
- k. Exceeds one million two hundred thousand dollars and does not exceed one million six hundred thousand dollars..... 6%
- l. Exceeds one million six hundred thousand dollars and does not exceed two million dollars..... 6½%
- m. Exceeds two million dollars and does not exceed two million four hundred thousand dollars..... 7%
- n. Exceeds two million four hundred thousand dollars and does not exceed two million six hundred thousand dollars..... 7½%
- o. Exceeds two million six hundred thousand dollars and does not exceed two million eight hundred thousand dollars..... 8%
- p. Exceeds two million eight hundred thousand dollars and does not exceed three million dollars..... 8½%
- q. Exceeds three million dollars..... 9%

2. All property, moveable or immoveable, the owner-ship, 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:

Where the succession devolves to the brother or sister or descendant of a brother or sister of the deceased, and the aggregate value of the property:

- a. Does not exceed ten thousand dollars, no duty shall be exigible;
- b. Exceeds ten thousand dollars and does not exceed twenty-five thousand dollars..... 3%

Succession devolving to brother, etc., of father or mother.

Where the succession devolves to the brother or sister, or son or daughter of a brother or sister, of the father or mother of the deceased, and the aggregate value of the property:

- a. Does not exceed five thousand dollars, no duty shall be exigible;
- b. Exceeds five thousand dollars and does not exceed twenty-five thousand dollars. 5%

Succession devolving to other collaterals.

Where the succession devolves to any person in any one of the degrees of collateral consanguinity mentioned in this subsection and the aggregate value of the property:

- a. Exceeds twenty-five thousand dollars and does not exceed fifty thousand dollars. 5½%
- b. Exceeds fifty thousand dollars and does not exceed one hundred thousand dollars. 9%
- c. Exceeds one hundred thousand dollars and does not exceed two hundred thousand dollars. 11%
- d. Exceeds two hundred thousand dollars and does not exceed four hundred thousand dollars. 11½%
- e. Exceeds four hundred thousand dollars and does not exceed six hundred thousand dollars. 12%
- f. Exceeds six hundred thousand dollars and does not exceed eight hundred thousand dollars. 13%
- g. Exceeds eight hundred thousand dollars and does not exceed one million dollars. 13½%
- h. Exceeds one million dollars. 14%

Proviso.

Provided that, in the case of a transmission in the collateral line, when the amount passing to any one of the persons mentioned in this subsection exceeds ten thousand dollars, a further duty—in addition to the rate 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. Exceeds ten thousand dollars and does not exceed fifteen thousand dollars. ½%
- b. Exceeds fifteen thousand dollars and does not exceed twenty-five thousand dollars. 1½%
- c. Exceeds twenty-five thousand dollars and does not exceed seventy-five thousand dollars. 2%

- d. Exceeds seventy-five thousand dollars and does not exceed one hundred and fifty thousand dollars. $2\frac{1}{2}\%$
- e. Exceeds one hundred and fifty thousand dollars and does not exceed two hundred and fifty thousand dollars. 3%
- f. Exceeds two hundred and fifty thousand dollars and does not exceed three hundred thousand dollars. $3\frac{1}{2}\%$
- g. Exceeds three hundred thousand dollars and does not exceed three hundred and fifty thousand dollars. 4%
- h. Exceeds three hundred and fifty thousand dollars and does not exceed four hundred and fifty thousand dollars. $4\frac{1}{2}\%$
- i. Exceeds four hundred and fifty thousand dollars and does not exceed six hundred thousand dollars. 5%
- j. Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars. $5\frac{1}{2}\%$
- k. Exceeds seven hundred thousand dollars and does not exceed eight hundred thousand dollars. 6%
- l. Exceeds eight hundred thousand dollars and does not exceed one million dollars. $6\frac{1}{2}\%$
- m. Exceeds one million dollars and does not exceed two million dollars. 7%
- n. Exceeds two million dollars and does not exceed three million dollars. $7\frac{1}{2}\%$
- o. Exceeds three million dollars. 8%

3. All property, moveable or immoveable, the owner-ship, usufruct or enjoyment whereof is transmitted, owing to death, to any person in any degree of collateral and sanguinity 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 where the aggregate value:

- a. Does not exceed one thousand dollars, no duty shall be exigible;
- b. Exceeds one thousand dollars and does not exceed ten thousand dollars. $7\frac{1}{2}\%$
- c. Exceeds ten thousand dollars and does not exceed fifty thousand dollars. 12%

d. Exceeds fifty thousand dollars and does not exceed one hundred thousand dollars....	15%
e. Exceeds one hundred thousand dollars and does not exceed two hundred thousand dollars.....	17%
f. Exceeds two hundred thousand dollars and does not exceed three hundred thousand dollars.....	18%
g. Exceeds three hundred thousand dollars and does not exceed four hundred thousand dollars.....	20%
h. Exceeds four hundred thousand dollars and does not exceed five hundred thousand dollars.....	22%
i. Exceeds five hundred thousand dollars and does not exceed six hundred thousand dollars.....	24%
j. Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars.....	25%
k. Exceeds hundred seven thousand dollars and does not exceed eight hundred thousand dollars.....	26%
l. Exceeds eight hundred thousand dollars....	27%

Proviso.

Provided that, when the amount passing to any one of the persons mentioned in this subsection does not exceed one thousand dollars, no duty shall be paid on the amount so passing in the event of such persons having been in the employ of the deceased for at least five years prior to his death.”;

b. By adding after subsection 4 thereof the following subsection:

Value of publicly listed security.

“5. If the property consists of a publicly listed security, the value so listed shall be deemed equivalent to its real value, unless the contrary be proved.”

R. S., c. 29, s. 24, am.

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

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

Duties on transmission owing to death.

“**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,—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 twenty-five thousand dollars, no duty shall be exigible;
- b. Exceeds twenty-five thousand dollars and does not exceed fifty thousand dollars. 1%
- c. Exceeds fifty thousand dollars and does not exceed seventy-five thousand dollars. 2%
- d. Exceeds seventy-five thousand dollars and does not exceed one hundred thousand dollars. 3%
- e. Exceeds one hundred thousand dollars and does not exceed one hundred and fifty thousand dollars. 4%
- f. Exceeds one hundred and fifty thousand dollars and does not exceed two hundred thousand dollars. 5%
- g. Exceeds two hundred thousand dollars and does not exceed three hundred thousand dollars. 5½%
- h. Exceeds three hundred thousand dollars and does not exceed five hundred thousand dollars. 6%
- i. Exceeds five hundred thousand dollars and does not exceed seven hundred thousand dollars. 6½%
- j. Exceeds seven hundred thousand dollars and does not exceed nine hundred thousand dollars. 7%
- k. Exceeds nine hundred thousand dollars. 7½%

Provided that, in the case of a transmission in the direct Proviso. line, ascending or descending, between consorts, between father- or mother-in-law and son- or daughter-in-law, when the amount passing to any one person exceeds fifty thousand dollars, a further duty—in addition to the rate hereinabove mentioned—shall be paid on the amount so passing, as follows:

- Where the whole amount so passing to one person:
- a. Exceeds fifty thousand dollars and does not exceed one hundred thousand dollars. Where whole amount to one person.
1%
 - b. Exceeds one hundred thousand dollars and does not exceed one hundred and fifty thousand dollars. 1½%

c. Exceeds one hundred and fifty thousand dollars and does not exceed three hundred thousand dollars.....	2%
d. Exceeds three hundred thousand dollars and does not exceed four hundred thousand dollars.....	2½%
e. Exceeds four hundred thousand dollars and does not exceed five hundred thousand dollars.....	3%
f. Exceeds five hundred thousand dollars and does not exceed six hundred thousand dollars.....	3½%
g. Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars.....	4%
h. Exceeds seven hundred thousand dollars and does not exceed eight hundred thousand dollars.....	4½%
i. Exceeds eight hundred thousand dollars and does not exceed nine hundred thousand dollars.....	5%
j. Exceeds nine hundred thousand dollars and does not exceed one million two hundred thousand dollars.....	5½%
k. Exceeds one million two hundred thousand dollars and does not exceed one million six hundred thousand dollars.....	6%
l. Exceeds one million six hundred thousand dollars and does not exceed two million dollars.....	6½%
m. Exceeds two million dollars and does not exceed two million four hundred thousand dollars.....	7%
n. Exceeds two million four hundred thousand dollars and does not exceed two million six hundred thousand dollars.....	7½%
o. Exceeds two million six hundred thousand dollars and does not exceed two million eight hundred thousand dollars.....	8%
p. Exceeds two million eight hundred thousand dollars and does not exceed three million dollars.....	8½%
q. Exceeds three million dollars.....	9%

Duties in collateral line.

2. Every transmission within the Province, owing to the death of a person domiciled therein, of moveable prop-

erty 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:

Where the succession devolves to the brother or sister, or descendant of the brother or sister of the deceased, and the aggregate value of the property:

Succession devolving to brother, etc.

- a. Does not exceed ten thousand dollars, no duty shall be exigible;
- b. Exceeds ten thousand dollars and does not exceed twenty-five thousand dollars. 3%

Where the succession devolves to the brother or sister, or son or daughter of a brother or sister, of the father or mother of the deceased, and the aggregate value of the property:

Succession devolving to brother, etc., of father or mother.

- a. Does not exceed five thousand dollars, no duty shall be exigible;
- b. Exceeds five thousand dollars and does not exceed twenty-five thousand dollars. 5%

Where the succession devolves to any person in any one of the degrees of collateral consanguinity mentioned in this subsection and the aggregate value of the property:

Succession devolving to other collaterals.

- a. Exceeds twenty-five thousand dollars and does not exceed fifty thousand dollars. . . . 5½%
- b. Exceeds fifty thousand dollars and does not exceed one hundred thousand dollars. 9%
- c. Exceeds one hundred thousand dollars and does not exceed two hundred thousand dollars. 11%
- d. Exceeds two hundred thousand dollars and does not exceed four hundred thousand dollars. 11½%
- e. Exceeds four hundred thousand dollars and does not exceed six hundred thousand dollars. 12%
- f. Exceeds six hundred thousand dollars and does not exceed eight hundred thousand dollars. 13%
- g. Exceeds eight hundred thousand dollars and does not exceed one million dollars. 13½%
- h. Exceeds one million dollars. 14%

Proviso. Provided that, in the case of a transmission in the collateral line, when the amount passing to any one of the persons mentioned in this subsection exceeds ten thousand dollars, a further duty—in addition to the rate 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.	Exceeds ten thousand dollars and does not exceed fifteen thousand dollars..... $\frac{1}{2}\%$
b.	Exceeds fifteen thousand dollars and does not exceed twenty-five thousand dollars.. $1\frac{1}{2}\%$
c.	Exceeds twenty-five thousand dollars and does not exceed seventy-five thousand dollars..... 2%
d.	Exceeds seventy-five thousand dollars and does not exceed one hundred and fifty thousand dollars..... $2\frac{1}{2}\%$
e.	Exceeds one hundred and fifty thousand dollars and does not exceed two hundred and fifty thousand dollars..... 3%
f.	Exceeds two hundred and fifty thousand dollars and does not exceed three hundred thousand dollars..... $3\frac{1}{2}\%$
g.	Exceeds three hundred thousand dollars and does not exceed three hundred and fifty thousand dollars..... 4%
h.	Exceeds three hundred and fifty thousand dollars and does not exceed four hundred and fifty thousand dollars..... $4\frac{1}{2}\%$
i.	Exceeds four hundred and fifty thousand dollars and does not exceed six hundred thousand dollars..... 5%
j.	Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars..... $5\frac{1}{2}\%$
k.	Exceeds seven hundred thousand dollars and does not exceed eight hundred thousand dollars..... 6%
l.	Exceeds eight hundred thousand dollars and does not exceed one million dollars..... $6\frac{1}{2}\%$
m.	Exceeds one million dollars and does not exceed two million dollars..... 7%
n.	Exceeds two million dollars and does not exceed three million dollars..... $7\frac{1}{2}\%$
o.	Exceeds three million dollars..... 8%

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, where the aggregate value:

- | | |
|---|-----|
| a. Does not exceed one thousand dollars, no duty shall be exigible; | |
| b. Exceeds one thousand dollars and does not exceed ten thousand dollars..... | 7½% |
| c. Exceeds ten thousand dollars and does not exceed fifty thousand dollars..... | 12% |
| d. Exceeds fifty thousand dollars and does not exceed one hundred thousand dollars.... | 15% |
| e. Exceeds one hundred thousand dollars and not exceed two hundred thousand dollars.. | 17% |
| f. Exceeds two hundred thousand dollars and does not exceed three hundred thousand dollars..... | 18% |
| g. Exceeds three hundred thousand dollars and does not exceed four hundred thousand dollars..... | 20% |
| h. Exceeds four hundred thousand dollars and does not exceed five hundred thousand dollars..... | 22% |
| i. Exceeds five hundred thousand dollars and does not exceed six hundred thousand dollars..... | 24% |
| j. Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars..... | 25% |
| k. Exceeds seven hundred thousand dollars and does not exceed eight hundred thousand dollars..... | 26% |
| l. Exceeds eight hundred thousand dollars.... | 27% |

Provided that, when the amount passing to any one of the persons mentioned in this subsection does not exceed one thousand dollars, no duty shall be paid on the amount so passing in the event of such persons having been in the employ of the deceased for at least five years prior to his death.”;

b. By adding after subsection 4 thereof the following subsection:

Value of publicly listed security. "5. If the property consists of a publicly listed security, the value so listed shall be deemed equivalent to its real value, unless the contrary be proved."

R. S., c. 29, s. 36, replaced. **3.** Section 36 of the said act is replaced by the following:

Allowance on certain succession duties. "36. 1. When it is shown, to the satisfaction of the Provincial Treasurer, that in the United Kingdom or in any part of the British Dominions other than the Province of Quebec, or in any foreign country, any succession duty whatever is levied on account of any property that is also subject to succession duty according to the law of this Province, he may then make, for the duty so paid, an allowance from the duties payable in the Province with respect to the same property.

Proviso. Such allowance, however, may be made only if the Lieutenant-Governor in Council has extended the provisions of this section to the United Kingdom or such British Dominion or such foreign country, after an understanding has been arrived at that similar treatment will be accorded by the United Kingdom or such British Dominion or foreign country to the Province of Quebec.

Amendment, etc. The Lieutenant-Governor in Council may also amend or revoke any order-in-council made under the provisions of this section.

Law governing *situs* of property. 2. For the purposes of carrying out the provisions of this section, the Lieutenant-Governor in Council may decree that the law which shall govern, in this Province, the *situs* of property shall be that in force in the country which the order-in-council shall indicate."

Coming into force. **4.** This act shall come into force on the day of its sanction.