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Ontario
CHAPTER 449

The Succession Duty Act

1. In this Act,

(a) “aggregate value” means,
   (i) the value at the date of death of the deceased of the property wherever situate passing on his death, and
   (ii) the value of all dispositions wherever made, where such dispositions are made on or after the 1st day of July, 1892,

   less the debts, encumbrances and other allowances authorized by subsection 6 of section 3 and less the exemptions authorized by section 5;

(b) “beneficial interest” includes any ownership and any interest other than that of a trustee or executor, and any expression of like import has a like meaning;

(c) “business” means a partnership, firm, syndicate or other unincorporated organization; R.S.O. 1960, c. 386, s. 1, cls. (a-c).

(d) “child” means,
   (i) a legitimate child of the deceased,
   (ii) a person adopted by the deceased,
   (iii) a person to whom the deceased or the spouse of the deceased stood in loco parentis during the infancy of such person, and the deceased while married to such spouse shall be deemed to have stood in loco parentis to a legitimate child of such spouse and to a person adopted by such spouse, or
   (iv) a legitimate lineal descendant of any person defined in subclause i, ii or iii; R.S.O. 1960, c. 386, s. 1, cl. (d); 1964, c. 112, s. 1.

(e) “common law wife” means a woman who establishes to the satisfaction of the Minister that she had, for a number of years immediately prior to the death of the deceased with whom she had been residing, been publicly represented by the deceased as his wife, and “common law husband” has a corresponding meaning; 1970, c. 51, s. 1 (1).

(f) “company” means a corporation or other incorporated organization; R.S.O. 1960, c. 386, s. 1, cl. (e).

(g) “disposition” means,
(i) any means whereby any property passes or is agreed to be passed, directly or indirectly, from the deceased during his lifetime to any person,

(ii) any means whereby any person is benefited, directly or indirectly, by any act of the deceased during the lifetime of the deceased,

(iii) any allocation, assignment, delivery, dispatching, giving, mailing, payment, release, sending, surrender, transfer or waiver of or any agreement to allocate, assign, deliver, dispatch, give, mail, pay, release, send, surrender, transfer or waive, during the lifetime of the deceased, any property of any business or company in which the interest of the deceased or his agent or nominee was at the time of such allocation, assignment, delivery, dispatching, giving, mailing, payment, release, sending, surrender, transfer, waiver or agreement, alone or added to that of any member of the family of the deceased, more than 50 per cent, directly or indirectly, of the whole, or any property of any business or company in which the interest of any such first-mentioned business or company was more than 50 per cent, directly or indirectly, of the whole,

(iv) any issuing of, or any agreement to issue, shares out of treasury, during the lifetime of the deceased, of any company in which the interest of the deceased or his agent or nominee was at the time of issuing or agreement, alone or added to that of any member of the family of the deceased, more than 50 per cent, directly or indirectly, of the whole, or shares out of treasury of any company in which the interest of any such first-mentioned company was more than 50 per cent, directly or indirectly, of the whole,

(v) any payment during the lifetime of the deceased to any person as a result of the creation of a trust by the deceased, except of such portion of the income paid to such person which is in the same ratio to all the income paid to such person that the amount of the value of the property which by the terms of the trust is or will be paid or transferred to or for the benefit of such person bears to the amount of the value of all the property,

(vi) any payment to or enjoyment by any person during the lifetime of the deceased as a result of any assignment, giving, release, surrender, transfer or waiver of or agreement to assign, give, release, surrender, transfer or waive by the deceased, any right to receive payment of any annuity or income
or the right to enjoy any estate or interest for life or term of years, or

(vii) any payment during the lifetime of the deceased to any person as a result of any arrangement effected by the deceased in his lifetime for any annuity, income or other periodic payment, exclusive of the payment of any income derived from any property in which such person had the beneficial interest,

without consideration in money or money’s worth or for partial consideration in money or money’s worth to the extent by which the value of the property or benefit exceeds the value of such partial consideration, and such means includes,

(viii) any assignment, delivery, dispatching, giving, mailing, payment, release, sending, surrender, transfer or waiver of any property,

(ix) any agreement to assign, deliver, dispatch, give, mail, pay, release, send, surrender, transfer or waive any property,

(x) any creation of trust, and

(xi) any contribution of any property of the deceased to a joint tenancy where the deceased is one of the joint tenants, to the extent of the value of the property or part of the property taken or converted during the lifetime of the deceased by any of the other joint tenants for the use or benefit of such other joint tenant,

provided that marriage shall not be deemed to constitute consideration for any disposition; R.S.O. 1960, c. 386, s. 1, cl. (f); 1962-63, c. 135, s. 1.

(h) “dutiable value” of any property situate in Ontario passing on the death of the deceased, “dutiable value” of a transmission, or “dutiable value” of a disposition made in Ontario, means, respectively, the value of such property at the date of death of the deceased, the value of such transmission, and the value of such disposition, after allowance has been made for the debts, encumbrances and other allowances authorized by and in accordance with subsection 6 of section 3;

(i) “executor” includes administrator and administrator with the will annexed;

(j) “interest in expectancy” includes an estate, income or interest, in remainder or reversion and any other future interest whether vested or contingent, but does not include a reversion expectant upon the determination of a lease; R.S.O. 1960, c. 386, s. 1, cls. (g-i).
(k) "member of the family" and any expression of like import means,
   (i) a child,
   (ii) a son-in-law or daughter-in-law of the deceased,
   (iii) a person adopted under The Child Welfare Act by
       the deceased or the spouse of any lawful descendant
       of such person,
   (iv) the spouse of the deceased,
   (v) the father, mother or any brother or sister of the
       deceased or any lawful descendant of any such
       brother or sister,
   (vi) any brother or sister of the father or mother of the
       deceased or any lawful descendant of any such
       brother or sister,
   (vii) the father, mother or any brother or sister of the
       spouse of the deceased or any lawful descendant of
       any such brother or sister, or
   (viii) any grandfather or grandmother of the de-
       ceased;  R.S.O. 1960, c. 386, s. 1, cl. (j); 1970, c. 51,
       s. 1 (2, 3).

(l) "Minister" means the Minister of Revenue; 1970,
   c. 51, s. 1 (4).

(m) "money" includes a bill of exchange, cheque, deposit
    receipt, interest coupon, money order, promissory note
    and any other like instrument;

(n) "passing on the death" means passing either immediately
    on the death or after an interval, either certainly or
    contingently and either originally or by way of substitu-
    tive limitation;

(o) "person to whom a disposition is made" and any
    expression of like import means person who benefits by a
    disposition;

(p) "person to whom there is a transmission" and any
    expression of like import means a person who benefits by
    a transmission;

(q) "property in respect of which a disposition is made" and
    any expression of like import includes any property into
    which such property has become directly or indirectly
    converted and any property which, exclusive of income,
    has been derived from such property;  R.S.O. 1960,
    c. 386, s. 1, cls. (k-o).

(r) "property passing on the death of the deceased" includes,
   (i) any property held jointly by the deceased and one
       or more persons and payable to or passing to the
       survivor or survivors, except that part of such
property that is shown to the satisfaction of the Minister to have been contributed by the survivor or survivors, provided that where the joint tenancy or holding is created by a person other than the deceased and the survivor or survivors, such property shall be deemed to have been contributed to equally by the deceased and the survivor or equally by the deceased and each of the survivors,

(ii) any annuity, income or other interest purchased or in any manner provided by the deceased either by himself alone or in concert or by arrangement with any other person to the extent of the interest therein accruing or arising on the death of the deceased,

(iii) any superannuation, pension or death benefit payable or granted out of or under any fund or plan established for the payment of superannuation, pension or death benefits to recipients on or after the death of the deceased in respect of such death,

(iv) any property disposed of by any person on or after the death of the deceased under the terms of any agreement made by the deceased for valuable consideration given by him providing for the disposal of such property on or after his death, whether or not such agreement is or was enforceable according to its terms by the person to whom such property was so disposed,

(v) that portion of the money payable as a result of the death of the deceased under a contract of insurance as is in the same ratio to the whole that the amount of the premiums paid by the deceased on such contract bears to the total amount of the premiums paid, and any premiums or a part thereof paid for, on behalf of or in respect of the deceased by any business or company by which he was employed or with which he was associated or in which he was interested, other than under a contract in respect of which subclause vii applies, shall be deemed to have been paid by the deceased,

(vi) the interest of the deceased in a contract of insurance that provides for the payment of money as a result of the death of a person other than the deceased,

(vii) any money payable as the result of the death of the deceased under a contract of insurance to any business or company by which the deceased was employed or with which he was associated or in which he was interested or to any other person at the direction of any such business or company, to
the extent of any part of such money not paid to or
paid to and not thenceforward retained by such
business or company for its own use and benefit,

(viii) that portion of the interest of any business or
company mentioned in subclause vii in a contract
of insurance that provides for the payment of
money as a result of the death of a person other
than the deceased, which is paid to any member of
the family of the deceased,

(ix) any property over which the deceased had at the
time of his death a general power of appointment
either by instrument *inter vivos* or by will or both,
including the powers exercisable by a tenant in tail
whether in possession or not, but exclusive of any
power exercisable in a fiduciary capacity not creat­
ed by the deceased, or as mortgagee, and whether or
not concurrence of any other person is required,
and provided that money that the deceased has a
general power to charge on property shall be
deemed to be property of which he has the power to
dispose,

(x) any property passing under any past or future
settlement, including any trust, whether expressed
in writing or otherwise and if contained in a deed or
other instrument effecting the settlement, whether
such deed or other instrument was made for valu­
able consideration or not, as between the settlor
and any other person, made by deed or other
instrument not taking effect as a will, whereby an
interest in such property or the proceeds of sale
thereof for life, or any other period determinable by
reference to death, is reserved either expressly or by
implication to the settlor, or whereby the settlor
may have reserved to himself the right by the
exercise of any power to restore to himself, or to
reclaim the absolute interest in such property, or
the proceeds of sale thereof, or to otherwise resettle
the same or any part thereof,

(xi) any property in respect of which a disposition is
made in Ontario on or after the 1st day of July,
1892, to any person who is not resident in Ontario
at the date of death of the deceased, that at the date
of death of the deceased was situate in Ontario and
was owned by the person to whom such disposition
is made or by a business or company in which such
person was interested directly or indirectly and to
which such person has transferred such property
without full consideration in money or money's
worth,
(xii) any property in respect of which a disposition is made outside Ontario on or after the 1st day of July, 1892, that at the date of death of the deceased was situate in Ontario and was owned by the person to whom such disposition is made or by a business or company in which such person was interested directly or indirectly and to which such person has transferred such property without full consideration in money or money's worth, and where the deceased was domiciled in Ontario at the time the disposition was made and at the date of his death,

(xiii) any right, interest or estate in dower or by curtesy to which the spouse of the deceased may be entitled,

(xiv) any right that any person had at the time of death of the deceased under an agreement made by the deceased during his lifetime whereby such person agreed to purchase after the death of the deceased any property of the deceased or any property over which the deceased had any means of control, at a fixed price or at a price to be fixed, where the value of the consideration for the agreement to purchase, including the price so fixed, is less than the value, at the time of the agreement and at the date of death of the deceased, of the property, and

(xv) any right that any person had at the time of death of the deceased under an agreement made by the deceased during his lifetime, to exercise after the death of the deceased, an option to purchase any property of the deceased or any property over which the deceased had any means of control, at a fixed price or at a price to be fixed, where the value of the consideration for the purchase of the property, including the price so fixed, is less than the value, at the date of death of the deceased, of the property;

R.S.O. 1960, c. 386, s. 1, cl. (p); 1965, c. 126, s. 1 (1-3); 1970, c. 51, s. 1 (5, 6).

(s) "registered retirement savings plan" means a retirement savings plan registered under the Income Tax Act (Canada); 1965, c. 126, s. 1 (4).

(t) "regulations" means the regulations made under this Act;

(u) "security" includes bonds, debentures, guaranteed investments, shares, stocks, rights to subscribe for or purchase shares or stocks, rights to royalties, syndicate units and anything designated as a security by the regulations; R.S.O. 1960, c. 386, s. 1, cls. (q, r).
(v) "spouse" includes a common law wife or common law husband; 1970, c. 51, s. 1 (7).

(w) "transmission" means the passing on the death of any person domiciled in Ontario to any person resident or domiciled in Ontario at the date of death of the deceased of any personal property situate outside Ontario at the date of such death including such of the personal property mentioned in subclauses i to x, xiv and xv of clause r as is situate outside Ontario at such date; R.S.O. 1960, c. 386, s. 1, cl. (s).

(x) "Treasurer" means the Treasurer of Ontario and Minister of Economics. R.S.O. 1960, c. 386, s. 1, cl. (t), amended.

2. For the purposes of this Act, the property mentioned in subclauses i to xv of clause r of section 1 shall be deemed to pass on the death of the deceased and accordingly shall be deemed to be property passing on the death of the deceased or that passes on his death in addition to any other property passing on the death of the deceased or that passes on his death. R.S.O. 1960, c. 386, s. 2.

3.—(1) For the purposes of this Act,

(a) the value of any security that is listed on any stock exchange, or if not so listed, on which a price or quotation is obtainable from financial journals, recognized financial reports or registered brokers, is the closing price or quotation of such security on the day as of which such value is to be determined, or if there is no closing price or quotation on such day, then on the last preceding day on which there is a closing price or quotation, provided that this clause does not apply where there is not a sufficiently widespread distribution of the securities of which such security forms a part to reflect the true value thereof in such price or quotation, or where such price or quotation is or may be the result of any manipulation or any exercise of any means of influence or control;

(b) the value of a disposition is the value at the date of death of the deceased of the property in respect of which such disposition is made, provided that,

(i) if such property has been sold for or converted into money during the lifetime of the deceased, the amount of such money is the value of such disposition,

(ii) if the disposition is of money, the amount of such money is the value of such disposition,

(iii) if the disposition is a remission of a debt, the
amount of such debt at the date of such remission is
the value of such disposition, and
(iv) if the disposition is a disposition of the right to
enjoy as mentioned in subclause vi of clause g of
section 1, the value of such right as at the date of
such disposition is the value of such disposition;
(c) the value of a transmission is the value at the date of
death of the deceased of the property in respect of which
there is a transmission;
(d) the value of the right mentioned in subclause xiv of
clause r of section 1 is an amount equal to the difference
between the value of the consideration for the agree-
ment to purchase, including the price so fixed, and the
value of the property at the date of death of the
deceased, and where the value of the property has varied
between the time of the agreement and the date of death
of the deceased, the value of the consideration shall be
deemed to vary in like proportion; and
(e) the value of the right mentioned in subclause xv of
clause r of section 1 is an amount equal to the difference
between the value of the property at the date of death of
the deceased and the value of the consideration for the
purchase of the property, including the price so fixed.

(2) In valuing any security, or any business or any interest in
any business, the fact that any tax under the Income Tax Act
(Canada) or any similar tax may be or become payable by reason
of or in respect of the payment or distribution of any accumulated
surplus or other property to the holder of such security or to any
person having an interest in such business, shall not be taken into
consideration, unless and to the extent only that such distribution
is necessary and is made for the purpose of raising money for the
payment of duty.

(3) In valuing any property in respect of which a disposition is
made,
(a) where such property was subject to encumbrance at the
time such disposition was made and such encumbrance
is in existence at the date of death of the deceased; or
(b) where there was partial consideration as mentioned in
clause g of section 1,
and the value of such property has varied between the time such
disposition was made and the date of such death, the value or
amount of such encumbrance or the value or amount of such
partial consideration shall be deemed to vary in like proportion.

(4) Every annuity, term of years, life estate, income or other
estate and any interest in expectancy shall be valued according to
such rule, method and standard of mortality and of value and at
such rate of interest as the Lieutenant Governor in Council may
determine. R.S.O. 1960, c. 386, s. 3 (1-4).

(5) Where there has been included in computing the aggregate
and dutiable value of the property passing on the death of the
deceased an amount in respect of an income right, annuity, term
of years, life or other similar estate or interest in expectancy,
hereinafter in this subsection referred to as a “terminable in-
terest”, the value of which was ascertained in accordance with
prescribed standards as to rate of interest and mortality of any
person, and, at any time within four years after the death of the
deceased, an event has occurred, whether the death or marriage of
that person or otherwise, as a result of which that terminable
interest has terminated, the Minister shall, upon application
made to him within one year after the occurrence of that event, in
any case where,

(a) the aggregate and dutiable value, otherwise determined
under this Act, of the property passing on the death of
the deceased,

(b) the amount that would be the aggregate and dutiable
value of the property passing on the death of the
deceased if the value of that terminable interest had
been ascertained in accordance with a duration of life of
that person that assumed the death of that person at the
time of the occurrence of the event resulting in the
termination of the interest,

reassess the duty payable under this Act in respect of the death of
the deceased, as though the aggregate and dutiable value of the
property passing on the death of the deceased were the amount
determined under clause b. 1970, c. 51, s. 2 (1).

(6) In determining aggregate value and in determining dutia-
ble value, allowance shall be made for reasonable funeral expenses
for the deceased, for debts and encumbrances incurred or created
by the deceased bona fide and for full consideration in money or
money’s worth wholly for his own use and benefit, for surrogate
court fees and for solicitor’s fees for obtaining probate or letters
of administration to an amount not exceeding $100, and all debts
and encumbrances for which allowance is made shall be deducted
from the value of the land or other subject of property liable
thereto, but allowance shall not be made,

(a) for any debt in respect of which there is a right to
reimbursement except such part thereof for which reim-
bursement cannot be obtained;

(b) more than once for the same debt or encumbrance
charged upon different properties;

(c) save as aforesaid, for the expense of the administration
of the property or the execution of any trust created by
the will of the deceased or by any instrument made by
him during his lifetime;

(d) for any debt or encumbrance or any part thereof which
by due process of law cannot be realized out of any
property;

(e) for any wages, salaries or other remuneration due by the
deceased to any member of his family, except such part
of such wages, salaries or other remuneration as the
Minister considers reasonable and proper;

(f) for any part of any debt not actually and bona fide paid
or intended to be paid;

(g) for any debt not recoverable by reason of The Limita-
tions Act or any other statute of limitations. R.S.O.
1960, c. 386, s. 3 (5); 1970, c. 51, s. 2 (2).

4. No duty shall be levied on,

(a) any property situate in Ontario passing on the death of
the deceased to any one person where the value of all the
property so passing to such person does not exceed $500;

(b) any person to whom there is a transmission, with respect
to such transmission, where the value of all transmis-
sions to such person does not exceed $500;

(c) any person to whom a disposition is made, with respect
to such disposition, where the value of all dispositions to
such person does not exceed $500;

(d) any property situate in Ontario passing on the death of
the deceased to any one person where such property
consists wholly of an annuity not exceeding $100, or of
an estate or interest for life or for a term in any property,
the yearly income from which does not exceed $100;

(e) any person to whom there is a transmission, with respect
to such transmission, where all the property in respect of
which there are transmissions to such person consists
wholly of an annuity not exceeding $100, or of an estate
or interest for life or for a term in any property the
yearly income from which does not exceed $100;

(f) any person to whom a disposition is made, with respect
to such disposition, where all the property in respect of
which dispositions to such person are made consists
wholly of an annuity not exceeding $100, or of an estate
or interest for life or for a term in any property the
yearly income from which does not exceed $100;

(g) any property situate in Ontario passing on the death of
the deceased to any one of the persons to whom
subsection 6 of section 7 applies, such person to whom
there is a transmission and such person to whom any disposition is made, where the value of all such property, transmissions and dispositions does not exceed $1,000, provided such person was in the employ of the deceased for a period of at least five years immediately prior to the death of the deceased; or

(h) where the deceased was domiciled outside Ontario at the date of his death,

(i) any interest of the deceased in any contract of insurance within the meaning of The Insurance Act,

(ii) any money payable as a result of the death of the deceased under any contract of insurance within the meaning of The Insurance Act,

(iii) any interest by way of annuity or otherwise accruing or arising on the death of the deceased under any contract of insurance within the meaning of The Insurance Act,

(iv) any interest of the deceased in any pension, savings, bonus, profit sharing, stock option, stock purchase, stock benefit, death benefit, retirement benefit, survivorship benefit, sickness benefit, accident benefit or disability benefit fund, plan or scheme of general application to employees of whom the deceased was one, or any fund, plan or scheme similar to any fund, plan or scheme heretofore mentioned in this subclause,

(v) any money or other property payable or transferable as a result of the death of the deceased out of any pension, savings, bonus, profit sharing, stock option, stock purchase, stock benefit, death benefit, retirement benefit, survivorship benefit, sickness benefit, accident benefit or disability benefit fund, plan or scheme of general application to employees of whom the deceased was one, or any fund, plan or scheme similar to any fund, plan or scheme heretofore mentioned in this subclause,

(vi) any interest by way of annuity or otherwise accruing or arising on the death of the deceased under any pension, savings, bonus, profit sharing, stock option, stock purchase, stock benefit, death benefit, retirement benefit, survivorship benefit, sickness benefit, accident benefit or disability benefit fund, plan or scheme of general application to employees of whom the deceased was one, or any fund, plan or scheme similar to any fund, plan or scheme heretofore mentioned in this subclause,

(vii) any interest of the deceased in any registered retirement savings plan,
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(viii) any money or other property payable or transferable as a result of the death of the deceased out of any registered retirement savings plan,

(ix) any interest by way of annuity or otherwise accruing or arising on the death of the deceased under any registered retirement savings plan,

(x) any interest of the deceased in any investment fund maintained by a trust company in which moneys received in trust from not fewer than twenty-five persons are combined for the purpose of facilitating investment where the interest of the deceased in such fund does not exceed 10 per cent of the whole,

(xi) any money or other property payable or transferable as a result of the death of the deceased out of any investment fund maintained by a trust company in which moneys received in trust from not fewer than twenty-five persons are combined for the purpose of facilitating investment where the interest of the deceased in such fund does not exceed 10 per cent of the whole, or

(xii) any interest by way of annuity or otherwise accruing or arising on the death of the deceased under any investment fund maintained by a trust company in which moneys received in trust from not fewer than twenty-five persons are combined for the purpose of facilitating investment where the interest of the deceased in such fund does not exceed 10 per cent of the whole,

provided that,

(i) the total amount in respect of which no duty shall be levied under clauses a, b and c shall not exceed $500;

(j) the total amount in respect of which no duty shall be levied under clauses d, e and f shall not exceed an annuity or yearly income of $100; and

(k) where by reason of clauses d, e and f no duty is levied, clauses a, b and c do not apply.  R.S.O. 1960, c. 386, s. 4; 1962-63, c. 135, s. 2; 1964, c. 112, s. 2; 1965, c. 126, s. 2.

5.—(1) No duty shall be levied on any of the following property, nor on any person to whom there are any transmissions of any of the following property, with respect to such transmissions, nor on any person to whom any of the following dispositions are made, with respect to such dispositions, and such property and dispositions shall not be included in the aggregate value nor included for the purpose of determining any rate of duty,

(a) any disposition for religious, charitable or educational...
purposes to any religious, charitable or educational organization that carries on its work solely in Canada;

(b) any property devised or bequeathed by the deceased for religious, charitable or educational purposes to any religious, charitable or educational organization that carries on its work solely in Canada;

(c) any disposition for religious, charitable or educational purposes to any religious, charitable or educational organization that carries on its work both in and outside Canada to the extent of that portion in value of the property in respect of which the disposition is made as is in the same ratio to the whole that its expenditures for carrying on its work in Canada bear to its total expenditures during such period as the Minister may determine;

(d) that portion of any property devised or bequeathed by the deceased for religious, charitable or educational purposes to any religious, charitable or educational organization that carries on its work both in and outside Canada as is in the same ratio to the whole that its expenditures for carrying on its work in Canada bear to its total expenditures during such period as the Minister may determine;

(e) any property devised or bequeathed by the deceased to and any disposition to the Dominion of Canada, the Province of Ontario, any municipality in Ontario or any conservation authority under *The Conservation Authorities Act*;

(f) any disposition for necessaries or education to or for any member of the family of the deceased where it is shown to the satisfaction of the Minister that such member was dependent in whole or in part on the deceased for such necessaries or education;

(g) any disposition where actual and *bona fide* enjoyment and possession of the property in respect of which the disposition is made, was assumed more than five years before the date of death of the deceased by the person to whom the disposition is made, or by a trustee for such person, and thenceforward retained to the entire exclusion of the deceased or of any benefit to him whether voluntary or by contract or otherwise;

(h) any non-commutable annuity, income or periodic payment effected in any manner other than by will or testamentary instrument and paid for by the deceased during his lifetime, and paid to or enjoyed by the spouse or dependent father or mother or any dependent brother, sister or child of the deceased after the death of the deceased, to the extent of $1,200 per annum with respect
to any one person and to the extent of $2,400 per annum in the aggregate;

(i) any property devised or bequeathed by the deceased to and any disposition to The Canadian National Institute for the Blind, The Canadian Red Cross Society or any patriotic organization or institution in Canada that receives the written approval of the Secretary of State of Canada; and

(j) any property passing on the death of the deceased to any religious, charitable or educational organization for religious, charitable or educational purposes carried out in any province of Canada other than Ontario which is shown to the satisfaction of the Minister to allow the same exemption on property, given, devised or bequeathed to any religious, charitable or educational organization for religious, charitable or educational purposes carried out in Ontario. R.S.O. 1960, c. 386, s. 5 (1); 1960-61, c. 95, s. 1; 1965, c. 126, s. 3 (1); 1970, c. 51, s. 3 (1-6).

(2) For the purposes of subsection 1, the Minister may in his absolute discretion determine whether any purpose or organization is a religious, charitable or educational purpose or organization within the meaning of clause a, b, c, d or j of subsection 1. R.S.O. 1960, c. 386, s. 5 (2); 1970, c. 51, s. 3 (7).

6. Subject to sections 4 and 5, on the death of any person whether he dies domiciled in Ontario or elsewhere,

(a) where any property situate in Ontario passes on his death, duty shall be levied on such property in accordance with the dutiable value thereof;

(b) where there is any transmission, duty shall be levied on the person to whom there is such transmission, with respect to such transmission, in accordance with the dutiable value thereof;

(c) where any disposition, other than of realty situate outside Ontario, is made in Ontario on or after the 1st day of July, 1892, to any person who is resident in Ontario at the date of death of the deceased, duty shall be levied on such person, with respect to such disposition, in accordance with the dutiable value thereof;

(d) where any disposition of any personal property is made outside Ontario on or after the 8th day of March, 1937, to any person who is resident in Ontario at the time such disposition is made and at the date of death of the deceased and the deceased was domiciled in Ontario at the time such disposition is made and at the date of his death, duty shall be levied on the person to whom such
disposition is made, with respect to such disposition, in accordance with the value thereof; but this clause does not apply if, at the date of death of the deceased, the property in respect of which the disposition is made was both situate in Ontario and was owned by the person to whom the disposition is made or by a business or company in which such person was interested directly or indirectly and to which such person has transferred such property without full consideration in money or money's worth. R.S.O. 1960, c. 386, s. 6.

7.—(1) The duty levied by this Act on the proportion of the property passing on the death of the deceased to or for the benefit of the father, mother, spouse or a grandfather, grandmother, child, son-in-law or daughter-in-law of the deceased, and the duty levied on the father, mother, spouse or a grandfather, grandmother, child, son-in-law or daughter-in-law of the deceased, shall be at the following rates:

Where the aggregate value,

(a) exceeds $50,000 and does not exceed $75,000—2½ per cent plus 4/100 of 1 per cent for each full $1,000 by which the aggregate value exceeds $50,000;

(b) exceeds $75,000 and does not exceed $100,000—3½ per cent plus 6/100 of 1 per cent for each full $1,000 by which the aggregate value exceeds $75,000;

(c) exceeds $100,000 and does not exceed $150,000—5 per cent plus 1/100 of 1 per cent for each full $1,000 by which the aggregate value exceeds $100,000;

(d) exceeds $150,000 and does not exceed $200,000—5½ per cent plus 1/100 of 1 per cent for each full $1,000 by which the aggregate value exceeds $150,000;

(e) exceeds $200,000 and does not exceed $300,000—6 per cent plus 1/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $200,000;

(f) exceeds $300,000 and does not exceed $400,000—6½ per cent plus 1/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $300,000;

(g) exceeds $400,000 and does not exceed $500,000—7 per cent plus 1/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $400,000;

(h) exceeds $500,000 and does not exceed $600,000—7½ per cent plus 1/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $500,000;

(i) exceeds $600,000 and does not exceed $700,000—8 per cent plus 1/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $600,000;
(j) exceeds $700,000 and does not exceed $800,000—8½ per cent plus 1/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $700,000;

(k) exceeds $800,000 and does not exceed $900,000—9 per cent plus 1/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $800,000;

(l) exceeds $900,000 and does not exceed $1,000,000—9½ per cent plus 1/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $900,000;

(m) exceeds $1,000,000 and does not exceed $5,000,000—10 per cent plus 1/100 of 1 per cent for each full $10,000 by which the aggregate value exceeds $1,000,000;

(n) exceeds $5,000,000—14 per cent,

and the duty levied by this Act on the proportion of the property passing on the death of the deceased to or for the benefit of any one of such persons and the duty levied on such person, shall be at the following additional rates:

Where the amount of the value of all the property which so passes and of the value of all transmissions to and dispositions made to such person, after making allowance for the debts, encumbrances and other allowances authorized by and in accordance with subsection 6 of section 3,

(aa) exceeds $50,000 and does not exceed $75,000—1½ per cent plus 2/100 of 1 per cent for each full $1,000 by which the amount exceeds $50,000;

(bb) exceeds $75,000 and does not exceed $100,000—2 per cent plus 2/100 of 1 per cent for each full $1,000 by which the amount exceeds $75,000;

(cc) exceeds $100,000 and does not exceed $150,000—2½ per cent plus 1/100 of 1 per cent for each full $1,000 by which the amount exceeds $100,000;

(dd) exceeds $150,000 and does not exceed $300,000—3 per cent plus 1/100 of 1 per cent for each full $3,000 by which the amount exceeds $150,000;

(ee) exceeds $300,000 and does not exceed $400,000—3½ per cent plus 1/100 of 1 per cent for each full $1,000 by which the amount exceeds $300,000;

(ff) exceeds $400,000 and does not exceed $500,000—4½ per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $400,000;

(gg) exceeds $500,000 and does not exceed $600,000—5 per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $500,000;

(hh) exceeds $600,000 and does not exceed $700,000—5½ per
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cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $600,000;

(ii) exceeds $700,000 and does not exceed $750,000—6 per cent plus 1/100 of 1 per cent for each full $1,000 by which the amount exceeds $700,000;

(jj) exceeds $750,000 and does not exceed $800,000—61/2 per cent plus 1/100 of 1 per cent for each full $1,000 by which the amount exceeds $750,000;

(kk) exceeds $800,000 and does not exceed $900,000—7 per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $800,000;

(ll) exceeds $900,000 and does not exceed $1,000,000—71/2 per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $900,000;

(mm) exceeds $1,000,000 and does not exceed $1,200,000—8 per cent plus 1/100 of 1 per cent for each full $4,000 by which the amount exceeds $1,000,000;

(nn) exceeds $1,200,000 and does not exceed $1,400,000—81/2 per cent plus 1/100 of 1 per cent for each full $4,000 by which the amount exceeds $1,200,000;

(oo) exceeds $1,400,000 and does not exceed $1,600,000—9 per cent plus 1/100 of 1 per cent for each full $4,000 by which the amount exceeds $1,400,000;

(pp) exceeds $1,600,000 and does not exceed $1,800,000—91/2 per cent plus 1/100 of 1 per cent for each full $4,000 by which the amount exceeds $1,600,000;

(qq) exceeds $1,800,000 and does not exceed $2,000,000—10 per cent plus 1/100 of 1 per cent for each full $4,000 by which the amount exceeds $1,800,000;

(rr) exceeds $2,000,000 and does not exceed $2,200,000—101/2 per cent plus 1/100 of 1 per cent for each full $4,000 by which the amount exceeds $2,000,000;

(ss) exceeds $2,200,000 and does not exceed $2,400,000—11 per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $2,200,000;

(tt) exceeds $2,400,000 and does not exceed $2,600,000—12 per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $2,400,000;

(uu) exceeds $2,600,000 and does not exceed $2,800,000—13 per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $2,600,000;

(vv) exceeds $2,800,000 and does not exceed $3,000,000—14 per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $2,800,000; and
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(ww) exceeds $3,000,000—15 per cent.  R.S.O. 1960, c. 386, s. 7 (1); 1970, c. 51, s. 4 (1).

(2) Notwithstanding subsection 1, no duty shall be levied on any property situate in Ontario passing on the death of the deceased to or for the benefit of a dependant or on him,

(a) where the sum of the value of the property passing on the death of the deceased to or for the benefit of dependants and of the value of all dispositions to them, that do not come within clause g of subsection 1 of section 5, does not exceed the dependants' allowance; or

(b) where the sum of the value of the property passing on the death of the deceased to him or for his benefit and of the value of all dispositions to him, that do not come within clause g of subsection 1 of section 5, does not exceed the individual dependant allowance.  R.S.O. 1960, c. 386, s. 7 (2).

(3) The duty levied on property passing on the death of the deceased to or for the benefit of a dependant and on him shall be reduced by an amount equal to the amount obtained by dividing the product of,

(a) the sum of the value of the property passing on the death of the deceased to him or for his benefit on which duty is levied and of the value of all transmissions to him and of the value of all dispositions in respect of which duty is levied on him; and

(b) the amount of his individual dependant reduction or of his increased individual dependant reduction, if the greater,

by the sum of the value of all the property passing on the death of the deceased to him or for his benefit, and of the value of all dispositions to him that do not come within clause g of subsection 1 of section 5.  1962-63, c. 135, s. 3 (1).

(4) After the reduction provided for in subsection 3 is made, the duty levied on property passing on the death of the deceased to or for the benefit of a dependant and on him shall be reduced to an amount equal to one-half of,

(a) the portion of the amount by which the sum of the value of the property passing on the death of the deceased to or for the benefit of dependants and of the value of all dispositions to them, that do not come within clause g of subsection 1 of section 5, exceeds the dependants' allowance, as is in the same ratio to the whole that the duty levied on property passing to or for the benefit of such dependant and on him bears to the duty levied on property passing to or for the benefit of all dependants and on them; or
(b) the amount by which the sum of the value of the property passing on the death of the deceased to or for the benefit of such dependant and of all dispositions to him, that do not come within clause g of subsection 1 of section 5, exceeds the individual dependant allowance, whichever is the lesser. R.S.O. 1960, c. 386, s. 7 (3); 1960-61, c. 95, s. 2; 1962-63, c. 135, s. 3 (2).

(5) The duty levied by this Act on the proportion of the property passing on the death of the deceased to or for the benefit of a lineal ancestor of the deceased except the grandfather, grandmother, father or mother, or to or for the benefit of a brother or sister of the deceased or any descendant of any such brother or sister or a brother or sister of the father or mother of the deceased or any descendant of any such brother or sister, and the duty levied on a lineal ancestor of the deceased except the grandfather, grandmother, father or mother, or on a brother or sister of the deceased or any descendant of any such brother or sister, or on a brother or sister of the father or mother of the deceased or any descendant of any such brother or sister, shall be at the following rates:

Where the aggregate value,

(a) exceeds $20,000 and does not exceed $30,000—6 per cent plus 10/100 of 1 per cent for each full $1,000 by which the aggregate value exceeds $20,000;

(b) exceeds $30,000 and does not exceed $60,000—7 per cent plus 10/100 of 1 per cent for each full $1,000 by which the aggregate value exceeds $30,000;

(c) exceeds $60,000 and does not exceed $100,000—10 per cent plus 5/100 of 1 per cent for each full $1,000 by which the aggregate value exceeds $60,000;

(d) exceeds $100,000 and does not exceed $200,000—12 per cent plus 1/100 of 1 per cent for each full $1,000 by which the aggregate value exceeds $100,000;

(e) exceeds $200,000 and does not exceed $400,000—13 per cent plus 1/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $200,000;

(f) exceeds $400,000 and does not exceed $600,000—14 per cent plus 1/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $400,000;

(g) exceeds $600,000 and does not exceed $800,000—15 per cent plus 1/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $600,000;

(h) exceeds $800,000 and does not exceed $1,000,000—16 per cent plus 1/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $800,000;

(i) exceeds $1,000,000—17 per cent,
and the duty levied by this Act on the proportion of the property passing on the death of the deceased to or for the benefit of any one of such persons and the duty levied on such person, shall be at the following additional rates:

Where the amount of the value of all the property which so passes and of the value of all transmissions to and dispositions made to such person, after making allowance for the debts, encumbrances and other allowances authorized by and in accordance with subsection 6 of section 3,

(a) exceeds $10,000 and does not exceed $60,000—2½ per cent plus 1/100 of 1 per cent for each full $1,000 by which the amount exceeds $10,000 whether or not the rate mentioned in clause a applies;

(bb) exceeds $60,000 and does not exceed $160,000—3 per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $60,000;

(cc) exceeds $160,000 and does not exceed $200,000—3½ per cent plus 5/100 of 1 per cent for each full $4,000 by which the amount exceeds $160,000;

(dd) exceeds $200,000 and does not exceed $300,000—4 per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $200,000;

(ee) exceeds $300,000 and does not exceed $350,000—4½ per cent plus 1/100 of 1 per cent for each full $1,000 by which the amount exceeds $300,000;

(ff) exceeds $350,000 and does not exceed $450,000—5 per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $350,000;

(gg) exceeds $450,000 and does not exceed $500,000—5½ per cent plus 1/100 of 1 per cent for each full $1,000 by which the amount exceeds $450,000;

(hh) exceeds $500,000 and does not exceed $600,000—6 per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $500,000;

(ii) exceeds $600,000 and does not exceed $700,000—6½ per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $600,000;

(jj) exceeds $700,000 and does not exceed $800,000—7 per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $700,000;

(kk) exceeds $800,000 and does not exceed $900,000—7½ per cent plus 1/100 of 1 per cent for each full $2,000 by which the amount exceeds $800,000;

(ll) exceeds $900,000 and does not exceed $1,000,000—8 per
cent plus 1/100 of 1 per cent for each full $1,000 by which the amount exceeds $900,000;

(mm) exceeds $1,000,000 and does not exceed $1,500,000—9 per cent plus 1/100 of 1 per cent for each full $5,000 by which the amount exceeds $1,000,000;

(nn) exceeds $1,500,000 and does not exceed $2,000,000—10 per cent plus 1/100 of 1 per cent for each full $5,000 by which the amount exceeds $1,500,000;

(oo) exceeds $2,000,000 and does not exceed $2,500,000—11 per cent plus 1/100 of 1 per cent for each full $5,000 by which the amount exceeds $2,000,000; and

(qq) exceeds $3,000,000—13 per cent. R.S.O. 1960, c. 386, s. 7 (4).

(6) The duty levied by this Act on the proportion of the property passing on the death of the deceased to or for the benefit of any person other than those to whom subsections 1 and 5 apply, and the duty levied on any person other than those to whom subsection 1 and 5 apply, shall be at the following rates:

Where the aggregate value,

(a) exceeds $10,000 and does not exceed $50,000—12 1/2 per cent plus 5/100 of 1 per cent for each full $800 by which the aggregate value exceeds $10,000;

(b) exceeds $50,000 and does not exceed $100,000—15 per cent plus 5/100 of 1 per cent for each full $1,000 by which the aggregate value exceeds $50,000;

(c) exceeds $100,000 and does not exceed $200,000—17 1/2 per cent plus 5/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $100,000;

(d) exceeds $200,000 and does not exceed $300,000—20 per cent plus 5/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $200,000;

(e) exceeds $300,000 and does not exceed $400,000—22 1/2 per cent plus 5/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $300,000;

(f) exceeds $400,000 and does not exceed $500,000—25 per cent plus 5/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $400,000;

(g) exceeds $500,000 and does not exceed $600,000—27 1/2 per cent plus 5/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $500,000;

(h) exceeds $600,000 and does not exceed $700,000—30 per
cent plus 5/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $600,000;

(i) exceeds $700,000 and does not exceed $800,000—32½ per cent plus 5/100 of 1 per cent for each full $2,000 by which the aggregate value exceeds $700,000; and

(j) exceeds $800,000—35 per cent. R.S.O. 1960, c. 386, s. 7 (5); 1962-63, c. 135, s. 3 (3).

(7) A surtax of 15 per cent of the amount ascertained according to subsection 1, of 20 per cent of the amount ascertained according to subsection 5 and of 25 per cent of the amount ascertained according to subsection 6, shall be levied, added to and paid with such respective amounts as duty. R.S.O. 1960, c. 386, s. 7 (6).

(8) Where,

(a) any of the property to which clause a of section 1 applies passes to or for the benefit of any person or persons mentioned in subsection 1 and any of the dispositions to which clause a of section 1 applies are made to him or them; and

(b) duty is levied on the proportion of the property so passing to or for the benefit of such person or persons and on him or them and such duty is payable by him or them; and

(c) the amount of the duty levied on the proportion of such property so passing to or for the benefit of any one of such persons and on him is greater than an amount equal to one-half of the amount obtained by,

(i) multiplying the amount by which the aggregate value exceeds $50,000 by the sum of the amount of the value of such property so passing to him and of such dispositions made to him, and

(ii) dividing the product thereof by the aggregate value,

the amount of the duty mentioned in clause c shall be reduced to one-half of the amount obtained under subclauses i and ii of clause c. R.S.O. 1960, c. 386, s. 7 (7); 1962-63, c. 135, s. 3 (4).

(9) Where,

(a) any of the property to which clause a of section 1 applies passes to or for the benefit of any person or persons mentioned in subsection 5 and any of the dispositions to which clause a of section 1 applies are made to him or them; and

(b) duty is levied on the proportion of the property so passing to or for the benefit of such person or persons
and on him or them and such duty is payable by him or them; and

(c) the amount of the duty levied on the proportion of such property, where the aggregate value exceeds $10,000 but does not exceed $20,000, so passing to or for the benefit of any one of such persons and on him is greater than an amount equal to one-half of the amount obtained by,

(i) multiplying the amount by which the aggregate value exceeds $10,000 by the sum of the amount of the value of such property so passing to him and of such dispositions made to him, and

(ii) dividing the product thereof by the aggregate value,

the amount of the duty mentioned in clause c shall be reduced to one-half of the amount obtained under subclauses i and ii of clause c; and

(d) the amount of the duty including the surtax provided for by subsection 7, levied on the proportion of such property, where the aggregate value exceeds $20,000, so passing to or for the benefit of any one of such persons and on him, by reason of the application of the rate of duty provided for by clause a of subsection 5, is greater than an amount equal to one-half of the amount obtained by,

(i) multiplying the amount by which the aggregate value exceeds $20,000 by the sum of the amount of the value of such property so passing to him and of such dispositions made to him, and

(ii) dividing the product thereof by the aggregate value,

the amount of the duty mentioned in clause d shall be reduced to an amount equal to one-half of the amount obtained under subclauses i and ii of clause d.

(10) Where,

(a) any of the property to which clause a of section 1 applies passes to or for the benefit of any person or persons mentioned in subsection 6 and any of the dispositions to which clause a of section 1 applies are made to him or them; and

(b) duty is levied on the proportion of the property so passing to or for the benefit of such person or persons and on him or them and such duty is payable by him or them; and

(c) the amount of the duty levied on the proportion of such property so passing to or for the benefit of any one of
such persons and on him is greater than an amount equal to one-half of the amount obtained by,

(i) multiplying the amount by which the aggregate value exceeds $10,000 by the sum of the amount of the value of such property so passing to him and of such dispositions made to him, and

(ii) dividing the product thereof by the aggregate value,

the amount of the duty mentioned in clause c shall be reduced to one-half of the amount obtained under subclauses i and ii of clause c. 1962-63, c. 135, s. 3 (5).

(11) In this section,

(a) "dependant" means,

(i) the spouse of the deceased, or

(ii) a dependent child of the deceased;

(b) "dependants' allowance" means,

(i) where the deceased is survived by a spouse and no dependent children, $125,000,

(ii) where the deceased is survived by a spouse and a dependent child or children, an amount equal to the sum of $125,000 and $15,000 for each dependent child, or

(iii) where the deceased is not survived by a spouse but is survived by a dependent child or children, an amount equal to the product expressed in dollars of $25,000 and the number of dependent children;

(c) "dependent child" means,

(i) legitimate child of the deceased,

(ii) person adopted by the deceased, or

(iii) person to whom the deceased or the spouse of the deceased stood in loco parentis during the infancy of such person,

who at the time of the death of the deceased was under twenty-one years of age or was twenty-one years of age or over and dependent upon the deceased or the spouse of the deceased or both for support by reason of being infirm;

(d) "increased individual dependant reduction", in the case of the spouse of the deceased, means the sum of the amount of the individual dependant reduction and the amount of the individual dependant reduction of each dependent child in whose case the sum of the value of the property passing on the death of the deceased to him or for his benefit and of the value of all dispositions to him that do not come within clause g of subsection 1 of
section 5 does not exceed the amount of his individual dependant allowance;

(e) "increased individual dependant reduction", in the case of a dependant where the deceased is not survived by a spouse, means the sum of,

(i) the amount of his individual dependant reduction,

and

(ii) an amount equal to the amount obtained by dividing the product of,

A. the amount of the dependant’s individual dependant allowance, and

B. the sum of the amounts of the individual dependant reduction of dependents in whose cases the sum of the value of the property passing on the death of the deceased to him or for his benefit, and of the value of all dispositions to him that do not come within clause g of subsection 1 of section 5, does not exceed the amount of his individual dependant allowance,

by the sum of the amounts of the individual dependant allowance of all dependants, exclusive of dependants mentioned in subclause B;

(f) "individual dependant allowance" means,

(i) in the case of the spouse of the deceased, $125,000,

(ii) in the case of a dependent child of the deceased where the deceased is survived by a spouse, $15,000, or

(iii) in the case of a dependent child of the deceased where the deceased is not survived by a spouse, $25,000,

(g) "individual dependant reduction" means, in the case of a dependant, the amount obtained by applying to the amount of his individual dependant allowance the rates applicable under subsection 1 to amounts equal to the amount of his individual dependant allowance and by adding to the amount so obtained 15 per cent thereof, provided that, where the dependant’s individual dependant allowance is less than $50,000, the rate to be applied to his individual dependant allowance shall be 2.5 per cent. R.S.O. 1960, c. 386, s. 7 (8); 1962-63, c. 135, s. 3 (6); 1966, c. 148, s. 1; 1970, c. 51, s. 4 (2-7).

8.—(1) Where the deceased by his will or in any instrument or in any other manner makes any provision for exonerating any person from, indemnifying any person in respect of or reimbursing any person for the payment of any duty, inheritance or death tax
or similar impost payable by reason of the death of the deceased and any property is utilized or applied, in pursuance of such provision, in so exonerating, indemnifying or reimbursing any person,

(a) such property shall be property passing on the death of the deceased to or for the benefit of such person; and

(b) notwithstanding anything in this Act,
   (i) the duty levied on any property shall be at the same rate at which duty would have been levied on or with respect to such property if no such provision had been made,
   (ii) the duty levied on any person shall, with respect to any transmission or disposition to him had no such provision been made, be at the same rate at which duty would have been levied with respect to such transmission or disposition if no such provision had been made, and the duty levied on any person shall, with respect to the transmission to him by reason of such provision, be at the same rate at which duty would have been levied if no such provision had been made, and
   (iii) the duty ascertained as provided in this section shall be due and payable and interest with respect thereto shall be charged or allowed the same as the duty that would arise if no such provision had been made would be due and payable and interest with respect thereto would be charged or allowed.

(2) Where the deceased died before the 5th day of April, 1946, having by his will or any instrument or in any other manner made any provision relating to the payment of duty to the extent that any person on whom duty is levied or any person to whom or for whose benefit any property on which duty is levied passes, is exonerated from, indemnified in respect of or reimbursed for the payment of any duty, inheritance or death tax or similar impost, payable by reason of his death, and where the duty payable on or by reason of his death remains in dispute because of such provision, the persons by whom duty is payable may settle and pay all such duty on the bases mutatis mutandis of the provisions of subsection 1 as though such provisions were in force at the date of death of the deceased. R.S.O. 1960, c. 386, s. 8.

9. Where estate, legacy or succession duty is payable and paid in any jurisdiction that may be designated by the Lieutenant Governor in Council, on property in respect of which there is a transmission, the duty levied pursuant to clause b of section 6 on any person to whom there is such transmission with respect to such transmission shall be reduced by the amount of the duty so
paid which does not exceed the amount of the duty so levied.
R.S.O. 1960, c. 386, s. 9.

Consent

10.—(1) On the death of any person, whether he dies domiciled in Ontario or elsewhere, unless the consent in writing of the Minister is obtained,

(a) no bank, trust company, insurance company or other corporation, having its head office, principal place of business, office from which payments are made, register of transfers, or any place of transfer, in Ontario, shall deliver, assign, transfer or pay, or permit the delivery, assignment, transfer or payment of,

(i) any property situate in Ontario in which the deceased at the time of his death had any beneficial interest, or

(ii) any money payable as a result of death under any contract of insurance either effected, contracted for or applied for by the deceased, or in which the deceased had at the time of his death any interest, where the debt resulting in the payment of such money was situate in Ontario at the date of death of the deceased; and

(b) no person in Ontario, other than a person acting in the capacity of administering the property passing on the death of the deceased, shall deliver, assign, transfer or pay or permit the delivery, assignment, transfer or payment of any property in which the deceased had at the time of his death any beneficial interest,

but this subsection does not apply to any contract or to any fund, plan or scheme to which clause h of section 4 applies. R.S.O. 1960, c. 386, s. 10 (1); 1962-63, c. 133, s. 4 (1); 1964, c. 112, s. 3; 1970, c. 51, s. 5 (1).

Exception

(2) Notwithstanding subsection 1, a corporation having a head office in Ontario may transfer shares registered in the name of the deceased without the consent of the Minister provided that,

(a) the deceased died domiciled and resident outside Ontario;

(b) the certificates for the said shares were at the time of the death of the deceased physically situate outside Ontario; and

(c) the transfer will be effected at a place of transfer outside Ontario where the corporation maintains an agency for the transfer of its shares.

Payment of insurance without consent

(3) Notwithstanding anything in this Act, any insurance company may, without the consent of the Minister,
(a) make payment not exceeding $11,500 to the spouse of the deceased; and

(b) make payment not exceeding $2,500 in the aggregate to any other person or persons,

due under any contract or contracts of insurance mentioned in subsection 1, and where any such payment exceeds $900, notice of such payment shall be transmitted forthwith to the Minister. 1970, c. 51, s. 5 (2, 3).

(4) Notwithstanding anything in this Act, any person may make payment not exceeding $11,500 under any pension fund, plan or scheme of general application to employees of whom the deceased was one, without the consent of the Minister, where payment is made to or for the benefit of any member or members of the family of the deceased, and notice of the making of payment shall be transmitted forthwith to the Minister. R.S.O. 1960, c. 386, s. 10 (3); 1962-63, c. 135, s. 4 (2); 1970, c. 51, s. 5 (4).

(5) Notwithstanding anything in this Act, where the deceased died domiciled in Ontario and the deceased died domiciled in Ontario any one branch of any bank, trust company, or any insurance company, other corporation or any one person or any credit union may pay an amount not exceeding $2,500 of money on deposit standing to the credit of the deceased either alone or jointly with any person, without the consent of the Minister, and notice of such payment shall be transmitted forthwith to the Minister, and such notice shall show the full name of the deceased, the date and place of his death, the amount paid, the name and relationship to the deceased of the person to whom paid and the total amount of the money on deposit at the date of death of the deceased. R.S.O. 1960, c. 386, s. 10 (4); 1965, c. 126, s. 4; 1970, c. 51, s. 5 (5).

(6) Notwithstanding anything in this Act, where the deceased died domiciled in Ontario, any employer of the deceased may pay as or on account of salary, wages or other remuneration owed to the deceased, or on account of commissions for services rendered by the deceased, an amount not exceeding $1,500 without the consent of the Minister, and notice of such payment shall be transmitted forthwith to the Minister, and such notice shall show the full name of the deceased, the date and place of his death, the amount paid, the name and relationship to the deceased of the person to whom paid and the total amount of such salary, wages, other remuneration or commissions. R.S.O. 1960, c. 386, s. 10 (5); 1970, c. 51, s. 5 (6).

(7) Every bank, trust company, insurance company or other corporation and every other person who fails to comply with this section is guilty of an offence and on summary conviction is, for each offence, liable to a fine of $1,000 and an amount not exceeding the amount of duty levied on or with respect to the
transmission or disposition of any property dealt with in contravention of this section. R.S.O. 1960, c. 386, s. 10 (6).

11.—(1) No person shall, without the consent in writing of the Minister, open or permit the opening of any safety deposit box or other repository in Ontario or remove or permit the removal from Ontario of any such safety deposit box or other repository, or withdraw or permit the withdrawal of anything from any such safety deposit box or other repository where such safety deposit box or other repository stands in the name of the deceased either alone or jointly with any person, or in the name of any member of the family of the deceased either alone or jointly with any person or where the deceased or any member of his family had access or right of access, directly or indirectly, to any such safety deposit box or other repository. R.S.O. 1960, c. 386, s. 11 (1); 1970, c. 51, s. 6 (1).

(2) Every person who fails to comply with this section is guilty of an offence and on summary conviction is, for each offence, liable to a fine of $1,000 and an amount not exceeding the amount of duty levied on or with respect to the transmission or disposition of anything withdrawn in contravention of this section. R.S.O. 1960, c. 386, s. 11 (2).

12.—(1) Every person resident in Ontario at the date of death of the deceased to whom or for whose benefit any property situate in Ontario passes on the death of the deceased is liable for the duty levied on the proportion of such property that so passes to him or for his benefit, together with such interest as may be payable thereon.

(2) Every person on whom duty is levied is liable for such duty, together with such interest as may be payable thereon.

(3) The duty levied by this Act shall be paid to the Treasurer. R.S.O. 1960, c. 386, s. 12.

13.—(1) Every person to whom or for whose benefit any property situate in Ontario passes on the death of the deceased or to whom there is a transmission or to whom a disposition is made, shall within three months after the death of the deceased, or within such further period as may be allowed by the Minister, make and file with the Minister an affidavit containing,

(a) an inventory of all the property passing on the death of the deceased to him or for his benefit and particulars of all dispositions made to him and an inventory of all the property passing on the death of the deceased to or for the benefit of any other person and particulars of all dispositions made to any other person, of which he has knowledge, and such inventories shall show the value of such property and dispositions; and
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(b) his name and the names of all such other persons, his and their places of residence and the degrees of relationship in which he and they stand to the deceased. R.S.O. 1960, c. 386, s. 13 (1); 1970, c. 51, s. 7 (1).

(2) The applicant for probate, letters of administration or other grant, shall at the time of making application make and file with the Minister an affidavit containing,

(a) an inventory of all the property passing on the death of the deceased and particulars of all dispositions and such inventory shall show the value of such property and dispositions; and

(b) the name of every person who benefits by any property passing on the death of the deceased or to whom a disposition is made, the place of residence of such person and the degree of relationship in which such person stands to the deceased. R.S.O. 1960, c. 386, s. 13 (2); 1970, c. 51, s. 7 (2).

(3) Where an affidavit purporting to be the affidavit required by subsection 2 has been filed within the period mentioned in subsection 1, the Minister may, in writing, dispense with the filing of an affidavit by any of the persons to whom subsection 1 applies. R.S.O. 1960, c. 386, s. 13 (3); 1970, c. 51, s. 7 (3).

(4) Every person in Ontario who makes default in complying with subsection 1 or 2 shall pay to the Treasurer as a penalty the sum of $10 for each day during which the default continues. R.S.O. 1960, c. 386, s. 13 (4).

14.—(1) Every person in Ontario mentioned in subsections 1 and 2 of section 13 who fails to disclose to the Minister any property passing on the death of the deceased or any disposition which such person is required to disclose in accordance with section 13, shall pay to the Treasurer as a penalty an amount equal to 100 per cent of the amount of the duty levied on such property or with respect to the transmission of such property or with respect to such disposition. R.S.O. 1960, c. 386, s. 14 (1); 1970, c. 51, s. 8 (1).

(2) Every person in Ontario mentioned in subsections 1 and 2 of section 13 who fails to disclose to the Minister any property passing on the death of the deceased or any disposition which such person is required to disclose in accordance with section 13, shall pay to the Treasurer as a penalty the sum of $1 per day for each full $1,000 in excess of $1,000 in value of such property or disposition up to $10 per day for each day of the period commencing with the day on which an affidavit purporting to be the affidavit required by subsection 1 or 2 of section 13 was filed and ending on the day on which it becomes known to the Minister that such property or disposition was not so disclosed, but the
amount of such penalty shall not exceed the value of such property or disposition. R.S.O. 1960, c. 386, s. 14 (2); 1970, c. 51, s. 8 (2).

15.—(1) The Treasurer may accept security satisfactory to him,
   
   (a) for the payment of any duty that appears to be due, whether it has become payable or not, by deposit with him of a sum of money in an amount which he considers to be sufficient;
   
   (b) for the payment of any duty that appears to be due which has not become payable, by deposit with him of securities acceptable to him of a value which he considers to be sufficient; or
   
   (c) for the payment of any duty with respect to an interest in expectancy that is not to be paid until such interest falls into possession or commences to be enjoyed or for any duty that is not ascertainable until some future time, by bond acceptable to him and in such penal sum as he may require or by deposit with him of securities acceptable to him of a value which he considers to be sufficient. R.S.O. 1960, c. 386, s. 15 (1); 1961-62, c. 133, s. 2.

(2) The Treasurer may accept security satisfactory to him for compliance by any person with section 26, by bond acceptable to the Treasurer and in such penal sum as he requires or by deposit with him of securities acceptable to him of a value which he considers to be sufficient.

(3) Where the security mentioned in clause (c) of subsection 1 or in subsection 2 is by way of bond, the bond shall be in such form as is prescribed by the Lieutenant Governor in Council. R.S.O. 1960, c. 386, s. 15 (2, 3).

(4) The Treasurer may allow interest at a rate prescribed by the regulations upon the amount by which any cash security from time to time exceeds the amount of duty that has become payable. 1970, c. 51, s. 9.

16.—(1) Unless otherwise provided, duty is due at the death of the deceased and is payable within six months thereafter. R.S.O. 1960, c. 386, s. 16 (1); 1961-62, c. 133, s. 3 (1).

(2) Where any annuity, term of years, life estate or income is created by the will of the deceased or by any disposition, the duty for which any person who benefits by such annuity, term of years, life estate or income is liable with respect thereto shall, unless otherwise provided, be paid in a number of equal annual installments equal to,
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(a) the number of years,
   (i) of expectancy of life of such person, ascertained as
       provided in subsection 4 of section 3, or
   (ii) for which such annuity, term of years or income is
       to run,

as the case may be; or

(b) ten,

whichever is the lesser, and such instalments shall commence one
year after the death of the deceased.

(3) Where the deceased had any interest in expectancy, the
duty levied on such interest in expectancy or on the person to
whom there is a transmission or to whom a disposition is made of
such interest in expectancy may be paid as provided by subsec-
tion 1 or in the manner provided by subsection 5 or 7.

(4) Where any interest in expectancy is created by the will of
the deceased or by any disposition, the duty for which any person
who benefits by such interest in expectancy is liable with respect
thereto may be paid as provided by subsection 1 or in the manner
provided by subsection 5 or 7.

(5) The duty mentioned in subsections 3 and 4, if not paid
within the time provided by subsection 1, is due when such
interest in expectancy falls into possession and shall be paid
within three months thereafter on the basis of the value at the
date of falling into possession of the property in respect to which
such interest in expectancy existed, and no deduction shall be
made for any duty paid on or with respect to any prior interest,
income or annuity arising out of the property in respect of which
such interest in expectancy exists. R.S.O. 1960, c. 386, s. 16
(2-5).

(6) Notwithstanding subsections 3, 4, 5 and 7, the duty
mentioned in subsections 3 and 4 may, with the consent of the
Minister, be paid after the time provided by subsection 1 and
before such interest in expectancy falls into possession or com-
ences to be enjoyed and shall be on the basis of the value of such
interest in expectancy ascertained as provided in this Act as at the
date when such consent is given and no deduction shall be made
for any duty paid on or with respect to any prior interest, income
or annuity arising out of the property in respect of which such
interest in expectancy exists. R.S.O. 1960, c. 386, s. 16 (6);
1961-62, c. 133, s. 3 (2); 1970, c. 51, s. 10.

(7) Where any interest in expectancy is an annuity, term of
years, life estate or income, the duty mentioned in subsections 3
and 4, if not paid within the time provided by subsection 1, is due
when such interest in expectancy commences to be enjoyed, and
shall be paid in a number of equal annual instalments equal to,
Succession Duty

Sec. 16 (7) (a)

(a) the number of years,

(i) of expectancy of life of the person by whom such interest in expectancy is enjoyed, ascertained as provided in subsection 4 of section 3, or

(ii) for which such annuity, term of years or income is to run,

as the case may be; or

(b) ten,

whichever is the lesser, on the basis of the value of the property in respect of which such interest in expectancy exists, at the date when such interest commences to be enjoyed, and no deduction shall be made for any duty paid on or with respect to any prior interest, income or annuity arising out of the property in respect of which such interest in expectancy exists, and such instalments shall commence one year after the date when such annuity, term of years, life estate or income commences to be enjoyed.

1961-62, c. 133, s. 3 (3).

17.—(1) If the duty mentioned in subsection 1 of section 16, or any part thereof, is not paid within the time provided therein, interest at the rate prescribed by the regulations calculated from the date when such duty became payable shall be charged and paid on the amount from time to time unpaid. R.S.O. 1960, c. 386, s. 17 (1); 1961-62, c. 133, s. 4 (1); 1970, c. 51, s. 11 (1).

(2) If any instalment of duty mentioned in subsection 2 of section 16, or any part thereof, is not paid within the times provided therein, interest at the rate prescribed by the regulations calculated from the date when such instalment became payable shall be charged and paid on the amount of such instalment from time to time unpaid. R.S.O. 1960, c. 386, s. 17 (2); 1961-62, c. 133, s. 4 (2); 1970, c. 51, s. 11 (2).

(3) If the duty mentioned in subsection 5 of section 16, or any part thereof, is not paid within three months after the interest in expectancy falls into possession, interest at the rate prescribed by the regulations calculated from the date when such duty became payable shall be charged and paid on the amount from time to time unpaid. R.S.O. 1960, c. 386, s. 17 (3); 1961-62, c. 133, s. 4 (3); 1970, c. 51, s. 11 (3).

(4) If any instalment of duty mentioned in subsection 7 of section 16, or any part thereof, is not paid within the times provided therein, interest at the rate prescribed by the regulations calculated from the date when such instalment became payable shall be charged and paid on the amount of such instalment from time to time unpaid. R.S.O. 1960, c. 386, s. 17 (4); 1961-62, c. 133, s. 4 (4); 1970, c. 51, s. 11 (4).
18. Where a general power to appoint any property either by instrument inter vivos or by will or both is given to any person, the duty levied on such property or on the person to whom a disposition is made in respect of such property shall be paid in the same manner as if the property had been devised or bequeathed to the person to whom such power is given. R.S.O. 1960, c. 386, s. 18.

19. Where an order is made under section 2 of The Dependants' Relief Act, the deceased shall be deemed by his will to have directed that the money or other property directed by the order to be paid, delivered, transferred, conveyed or assigned, be paid, delivered, transferred, conveyed or assigned to the person for whose maintenance the allowance is by the order made. R.S.O. 1960, c. 386, s. 19.

20. Any payment, other than a payment of penalties, made to the Treasurer under this Act shall first be applied on any interest that may be payable on the duty. R.S.O. 1960, c. 386, s. 20.

21.—(1) Where any duty is levied on property passing on the death of the deceased, such duty or so much thereof as remains unpaid, with interest thereon, is and remains a first lien and charge on such property until paid or a certificate is given under section 40 discharging such property.

(2) The duty levied on any person to whom a disposition is made, with respect to such disposition, is and remains a first lien and charge on the property in Ontario at the date of death of the deceased in respect of which the disposition is made where such property is owned at the date of death of the deceased by the person to whom the disposition is made, until paid or a certificate is given under section 40 discharging such property. R.S.O. 1960, c. 386, s. 21 (1, 2).

(3) The Minister may cause to be registered in the proper registry office or office of land titles, as the case may be, a caution claiming duty levied on any land, mortgage or charge or on any person to whom any disposition in respect of any land, mortgage or charge is made. R.S.O. 1960, c. 386, s. 21 (3); 1070, c. 51, s. 12.

(4) Notwithstanding any provision of this or any other Act but subject to sections 10 and 11 of this Act, section 50 of The Registry Act and subsection 1 of section 140 of The Land Titles Act, any property passing on the death of the deceased or any property in respect of which a disposition is made which has been acquired by or transferred to any person in good faith for valuable consideration without notice, is not subject to any lien or charge for duty or interest under this Act. R.S.O. 1960, c. 386, s. 21 (4).

22. Where any duty is paid before the time provided for payment thereof, the Treasurer may allow interest upon the amount so paid at a rate prescribed by the regulations calculated.
Extension of time by order in council

23. The Minister, upon proof to his satisfaction that payment of duty within the time provided for payment thereof would be unduly onerous, may extend the time for payment to such date and upon such terms as he may consider proper. R.S.O. 1960, c. 386, s. 23; 1970, c. 51, s. 14.

Duty overpaid to be refunded in certain cases

24. The Treasurer, upon proof to the satisfaction of the Minister that an overpayment of duty has been made, may refund the amount of such overpayment together with interest thereon at a rate prescribed by the regulations calculated from the date of the making of such overpayment to the date on which such amount is refunded, provided that no such refund shall be made after the expiration of four years from the receipt by the Treasurer of an amount purporting to be in full settlement of duty. 1970, c. 51, s. 15.

Treasurer may require payment to be made in succession duty free bonds

25.—(1) Where property passing on the death of the deceased includes bonds, debentures, inscribed stock or other securities of the Province of Ontario issued under any statute of Ontario exempting them from duty, then notwithstanding any declaration or provision made by will or otherwise by the deceased, the Treasurer may require that such bonds, debentures, inscribed stock or other securities or so much thereof as may be necessary shall be delivered to him and applied in payment of or on account of the duty payable by the persons to whom such bonds, debentures, inscribed stock or other securities pass, and such bonds, debentures, inscribed stock or other securities shall be so applied at their value on the date of death of the deceased.

(2) Where property passing on the death of the deceased includes bonds, debentures, inscribed stock or other securities of the Province of Ontario issued under any statute of Ontario exempting them from duty, and there is no specific bequest thereof, such bonds, debentures, inscribed stock or other securities shall, for the purposes of this Act, be deemed to be distributed among the heirs, legatees, beneficiaries or next-of-kin in the same ratio as they share in the property not specifically bequeathed, and shall be directly chargeable with any indebtedness for which they are pledged as collateral or other security and shall bear pro rata, a proportion of the other debts and deductions authorized by subsection 6 of section 3. R.S.O. 1960, c. 386, s. 25.

Indebtedness to be charged to duty free securities

26.—(1) An executor, trustee or person acting in a fiduciary capacity is not, as such, personally liable for any duty levied by this Act, but no person in Ontario shall pay, deliver, assign or transfer to or for the benefit of the person beneficially entitled thereto any property that is vested in him as an executor, trustee
or person acting in a fiduciary capacity at any time after the death of the deceased without deducting therefrom or collecting an amount sufficient to pay the duty levied on the proportion of the property passing on the death of the deceased to or for the benefit of such beneficially entitled person and the duty levied on such person, together with interest thereon.

(2) Every such executor, trustee or person who transfers any such property without so deducting or collecting the amount payable by the person beneficially entitled thereto is guilty of an offence and on summary conviction is liable to pay the Treasurer as a penalty an amount equal to 150 per cent of the amount of such duty, provided that any such executor, trustee or person is not so guilty or so liable if he so deduces from the property transferred or so collects an amount sufficient to pay the duty and interest payable by the person beneficially entitled thereto as claimed in a statement made pursuant to subsection 1 of section 33 or in any other claim made by the Treasurer or as determined by any court.

(3) Any executor or trustee or any person who has any money for the payment of duty, interest or penalties shall be deemed to be a person who has received money for the Crown or for which he is accountable to the Crown within the meaning of The Financial Administration Act.

(4) Any person who may be required under the will of the deceased or any trust created by the deceased to pay the duty levied on any property that has come into his possession, or is vested in him or is under his control, or levied on any person to whom there is a transmission of any such property or to whom a disposition of any such property is made, has, for the purpose of paying such duty or raising the amount of the duty when already paid, power to raise the amount of such duty and any interest and expense properly incurred by him in respect thereof, by sale, mortgage, lease or pledge, of so much of such property as may be necessary for such purpose. R.S.O. 1960, c. 386, s. 26.

27.—(1) The Minister may make any examination, investigation or inquiry concerning any fact, practice, transaction or matter, that he in his absolute discretion may consider necessary for the purpose of obtaining information to ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof. R.S.O. 1960, c. 386, s. 27 (1); 1970, c. 51, s. 16 (1).

(2) Where the Minister for any reason is not satisfied that he is in possession of all facts necessary to ascertain whether any duty, interest or penalties are or may be due or payable, he may appoint a special investigator to make on his behalf any examination, investigation or inquiry that the special investigator in his
absolute discretion may consider necessary for the purpose of obtaining information in order that the Minister may ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof. R.S.O. 1960, c. 386, s. 27 (1, 2); 1970, c. 51, s. 16 (2).

(3) A copy of the appointment of a special investigator may be served on any person at any time. R.S.O. 1960, c. 386, s. 27 (3).

(4) The Minister or a special investigator has power to require any person to give him any information and to produce to him any document, record and thing that he in his absolute discretion may consider necessary for the purpose of obtaining information in order that the Minister may ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof. R.S.O. 1960, c. 386, s. 27 (4); 1970, c. 51, s. 16 (3).

**28.—(1)** Where the Minister for any reason is not satisfied that he is in possession of all facts necessary to ascertain whether any duty, interest or penalties are or may be due or payable, he may appoint a commissioner to make on his behalf any examination, investigation or inquiry that the commissioner in his absolute discretion may consider necessary for the purpose of obtaining information in order that the Minister may ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof. R.S.O. 1960, c. 386, s. 28 (1); 1970, c. 51, s. 17 (1).

(2) A copy of the appointment of a commissioner may be served on any person at any time.

(3) The commissioner has the same power to administer oaths, summon and enforce the attendance of witnesses and to compel them to give evidence on oath and to produce any document, record and thing as is vested in any court in civil cases, provided that the commissioner is not bound by the provisions of rules of court or of law relating to the service of subpoenas on and of payment of conduct money or witness fees to witnesses.

(4) A judge of the Supreme Court may, on the application of the commissioner, make an order for the evidence of any person to be taken *de bene esse* or for it to be taken out of Ontario by commission or otherwise in the like circumstances and with the like effect as a similar order may be made in an action in such court.

(5) The proceedings before a commissioner shall be conducted at such place, at such time, in such manner and either in public or otherwise as the commissioner may determine. R.S.O. 1960, c. 386, s. 28 (2-5).

(6) A record of the proceedings before a commissioner shall be made in shorthand and shall be transcribed on the order of the
Minister or the commissioner or, with the consent of the commissioner, on the order of any person concerned upon payment of the reporter’s charges therefor. R.S.O. 1960, c. 386, s. 28 (6); 1970, c. 51, s. 17 (2).

(7) The commissioner shall within thirty days after the completion of the examination, investigation or inquiry, or within such further period as the Minister may allow, report in writing to the Minister. R.S.O. 1960, c. 386, s. 28 (7); 1970, c. 51, s. 17 (3).

29.—(1) Every person shall answer any question, furnish any information and produce any document, record and thing asked or required of him by the Minister or a special investigator. R.S.O. 1960, c. 386, s. 30 (1); 1970, c. 51, s. 19.

(2) Every person shall appear and give evidence on oath, answer any question, furnish any information and produce any document, record and thing asked or required of him by a commissioner.

(3) No person is entitled to claim any privilege in respect of any information, question, document, record or thing.

(4) No action lies against any person to whom subsection 1, 2 or 3 applies for anything done or purported to be done in pursuance of this section. R.S.O. 1960, c. 386, s. 30 (2-4).

30. Every person shall, when requested by the Minister, furnish to the Minister any material that the Minister may require for the purposes of this Act or furnish the Minister with written authority to inspect and make copies of any document, record or thing. R.S.O. 1960, c. 386, s. 31; 1970, c. 51, s. 20.

31. No person in Ontario after being served with a copy of the appointment of a special investigator or of a commissioner shall, without the consent in writing of the Minister, destroy, mutilate, deface or alter, or permit the destruction, mutilation, defacement or alteration of, or conceal, or cause or permit the concealment of, or remove, or cause or permit the removal from Ontario of,

(a) any property passing on the death of the deceased, any property deemed by any Act in force at the date of death of the deceased to pass on the death, or any property in respect of which a disposition is made, or any muniment or evidence of title to or of interest in any such property;

(b) any property, muniment or evidence of title or interest belonging to or in the possession of any executor or trustee relating to any property passing on the death of the deceased, to any property deemed by any Act in force at the date of death of the deceased to pass on the death, or to any disposition;

(c) any property, muniment or evidence of title or interest
belonging to or in the possession of any person by whom duty may be payable; or

(d) any books, records, memoranda, documents or papers relating to anything mentioned in this section. R.S.O. 1960, c. 386, s. 32; 1970, c. 51, s. 21.

Direction to hold

32.—(1) Where the Minister in his absolute discretion believes that any property, security, muniment or evidence of title or interest, safety deposit box or other repository mentioned in this subsection is about to be removed from Ontario or to be dissipated, and is not satisfied that all duty, interest or penalties that are or may be due or payable under this or any Act in force at the date of death of the deceased have been fully paid, he may in writing or by telegram direct any person in Ontario having on deposit, in custody, under control or in safe-keeping in Ontario,

(a) any property, security, muniment or evidence of title to or of interest in any property passing on the death of the deceased or in any property deemed to pass on the death;

(b) any property, security, muniment or evidence of title to or of interest in any property in respect of which a disposition is made; or

(c) any safety deposit box or other repository containing any property passing on the death of the deceased, any property deemed to pass on the death, or any property in respect of which a disposition is made, in the name of, belonging to or in the possession of any person by whom duty may be payable, to hold such property, security, muniment or evidence of title or interest, safety deposit box or other repository, or such part thereof as is mentioned in such direction until the Minister in writing revokes such direction. R.S.O. 1960, c. 386, s. 33 (1); 1970, c. 51, s. 22 (1).

(2) The Minister shall, upon giving such direction, proceed with due dispatch in order that the amount of duty, interest and penalties may be ascertained, and unless within one year after giving such direction the Minister serves a statement as provided by subsection 1 of section 33 or commences an action under section 36 and gives notice thereof to the person to whom the direction was given, he shall, at the end of such year, revoke such direction. R.S.O. 1960, c. 386, s. 33 (2); 1970, c. 51, s. 22 (2).
Sec. 33 (3) The Minister may at any time modify any such direction. R.S.O. 1960, c. 386, s. 33 (3); 1970, c. 51, s. 22 (3).

33.—(1) Where as a result of information obtained by the Minister under section 13, 27 or 28 or from any other source or in any other manner it appears that duty, interest or penalties are or may be due and payable, he may serve any person by whom the duty, interest or penalties are claimed to be payable with a statement showing the amount of duty, interest and penalties so claimed to be payable and particulars as to the computation thereof, and if the person by whom duty or interest is claimed to be payable is deceased, the statement may be served on his personal representative. R.S.O. 1960, c. 386, s. 34 (1); 1970, c. 51, s. 23 (1).

(2) Where service is made under subsection 1, the Minister shall also serve a copy of the statement on any of the persons acting in the administration of the property passing on the death of the deceased or of any property in respect of which there is a disposition. R.S.O. 1960, c. 386, s. 34 (2); 1970, c. 51, s. 23 (2).

(3) Unless the duty, interest and penalties claimed in the statement are sooner paid, the appellant shall within one month after being served with the statement, serve the Minister with notice of appeal setting out his objection to the statement and the reasons therefor and giving an address in Ontario for service. R.S.O. 1960, c. 386, s. 34 (3); 1965, c. 126, s. 6; 1970, c. 51, s. 23 (3).

(4) The Minister shall within one month after the service of the notice of appeal serve the appellant with notice of his decision setting out therein that he confirms or amends the statement and the nature and particulars of any amendment. R.S.O. 1960, c. 386, s. 34 (4); 1970, c. 51, s. 23 (4).

(5) If the appellant is dissatisfied with the Minister's decision, he shall within one month after the service of the notice of decision, serve the Minister with notice of dissatisfaction setting out therein any further facts, statutory provisions and reasons in support of his appeal as he may see fit. R.S.O. 1960, c. 386, s. 34 (5); 1970, c. 51, s. 23 (5).

(6) The Minister shall within two months after the service of the notice of dissatisfaction serve the appellant with a reply confirming or amending the amount of duty, interest or penalties set out in the statement or in the notice of decision, and may set out therein the grounds upon which the reply is based. R.S.O. 1960, c. 386, s. 34 (6); 1970, c. 51, s. 23 (6).

(7) Within one month after the service of the reply, the appellant shall pay to the Treasurer such part as the Minister may require of the amount of duty and interest claimed to be payable by the appellant which are claimed to have become
payable and shall furnish security, satisfactory to the Treasurer, for the payment of any such duty which has not become payable. R.S.O. 1960, c. 386, s. 34 (7); 1970, c. 51, s. 23 (7).

(8) Within ten days after compliance with subsection 7, the appellant shall give security for costs in a sum not less than $200 and not more than $1,000 to the satisfaction of the Minister and shall also within such period of ten days file with the local registrar of the Supreme Court for the county or district in which the deceased resided at the date of his death, or where the deceased died resident outside Ontario, with the Registrar of the Supreme Court, true copies of the following documents:

1. The affidavit required by subsection 1 or 2 of section 13 or any statement required under like provisions of any Act as has been filed.
2. Such affidavit of debts as has been filed.
3. Statement of Minister.
5. Notice of decision.
7. Reply. R.S.O. 1960, c. 386, s. 34 (8); 1970, c. 51, s. 23 (8).

(9) The documents so filed constitute the record and the proceedings thereupon become a cause in the Supreme Court and may be set down or entered for trial by the appellant or by the Minister according to the rules of court and shall thereafter be proceeded with in the same manner as an action in such court, and the practice and procedure of such court relating to actions to which Her Majesty is a party, including any right of appeal, and the practice and procedure relating to appeals thereafter apply to such cause. R.S.O. 1960, c. 386, s. 34 (9); 1970, c. 51, s. 23 (9).

(10) Notwithstanding anything in the rules of the Supreme Court, the Minister or the appellant may at any time before the conclusion of the hearing of the cause amend the documents served by him once without leave. R.S.O. 1960, c. 386, s. 34 (10); 1970, c. 51, s. 23 (10).

(11) The cause shall be styled:

In the matter of The Succession Duty Act, and in the matter of the estate of........................., deceased, and in the matter of................., of the................ of..........., in the County of................., Appellant.

R.S.O. 1960, c. 386, s. 34 (11).
Every judgment or order given or made in any such cause may be enforced in the same manner and by the like process as a judgment or order given or made in an action in the Supreme Court and if as the result of any order or judgment it appears that the appellant has overpaid the amount of duty, interest or penalties payable by him, the Treasurer shall, subject to any order as to costs, refund the amount of the overpayment to the appellant together with interest thereon at a rate prescribed by the regulations calculated from the date of the making of the overpayment to the date on which the amount is refunded. R.S.O. 1960, c. 386, s. 34 (12); 1970, c. 51, s. 23 (11).

Where the deceased dies domiciled outside Ontario or where the appellant resides outside Ontario, the times limited by subsections 3, 5 and 7 shall be extended by the Minister for such period as may appear to him to be reasonable and proper, and in such case the period of extension shall be shown in the statement served pursuant to subsections 1 and 2. R.S.O. 1960, c. 386, s. 34 (13); 1970, c. 51, s. 23 (12).

Service under this section may be effected personally or by sending by registered mail addressed to the Minister of Revenue, Parliament Buildings, Toronto, Ontario, and to the appellant addressed to the address set out in his notice of appeal, as the case may be, provided that in the case of a statement to be served under subsections 1 and 2 service may be effected personally or by sending the statement by registered mail addressed to the person to be served at his last known address. R.S.O. 1960, c. 386, s. 34 (14); 1970, c. 51, s. 23 (13).

In this section and in sections 34 and 35, “appellant” means a person on whom a statement referred to in subsection 1 is served. R.S.O. 1970, c. 386, s. 34 (15).

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If the appellant neglects or refuses to comply with subsection 3, 5 or 7 of section 33, the Minister may issue a warrant in the form prescribed by the regulations directed to the sheriff of any county or district in which any property of the appellant is situate for the amount, other than penalties, claimed by the Minister to have become payable by the appellant in the statement served pursuant to subsection 1 of section 33, or in the notice of decision served pursuant to subsection 4 of section 33, where by the notice of decision the amount has been amended, or in the reply served pursuant to subsection 6 of section 33, where by the reply the amount has been further amended, together with interest thereon from the date of the issue of the warrant, and for the costs, expenses and poundage of the sheriff, and such warrant has the same force and effect as a writ of execution issued out of the Supreme Court. R.S.O. 1960, c. 386, s. 35 (1); 1970, c. 51, s. 24 (1).
34. (2) If the appellant, having complied with subsection 7 of section 33, neglects or refuses to comply with subsection 8 of section 33, he shall be deemed to have admitted all amounts claimed by the Minister and the amount paid pursuant to subsection 7 of section 33 shall be retained by the Treasurer, and the Minister may issue a like warrant as is mentioned in subsection 1 for such part of the amount, other than penalties, claimed by the Minister to have become payable by the appellant but which has not been so paid, and the Minister may realize any security given by the appellant for the balance of the amount claimed, and if the appellant has paid all the amount claimed by the Minister to have become payable, the amount, if any, paid into court as security for costs shall be paid out to the appellant. R.S.O. 1960, c. 386, s. 35 (2); 1970, c. 51, s. 24 (2).

35. —(1) If the Minister fails to comply with subsection 4 or 6 of section 33, the appellant may, by complying with the remaining provisions of section 33, proceed to trial. R.S.O. 1960, c. 386, s. 36 (1); 1970, c. 51, s. 25 (1).

(2) The Minister may, at any time prior to compliance by the appellant with subsection 7 of section 33, serve on the appellant a notice of discontinuance stating that he withdraws the statement served pursuant to subsection 1 of section 33 and any subsequent proceedings taken by him under section 33, and such withdrawal does not limit or affect his right to proceed with or to exercise all or any of the powers, rights and remedies, including those mentioned in section 33, conferred by this Act and the statement so withdrawn shall, for the purposes of subsection 2 of section 32, be deemed not to have been served. R.S.O. 1960, c. 386, s. 36 (2); 1970, c. 51, s. 25 (2).

(3) Notwithstanding any judgment given or order made in any cause under section 33 or in any action under this Act, if it appears to the Minister that any property or disposition is not included in the claim in the proceedings leading to the judgment or order, the Minister may proceed with or exercise all or any of the powers, rights and remedies, including those mentioned in section 33, conferred by this Act for the purpose of collecting any duty levied on such property not so included, or levied on any person to whom there is a transmission of any such property, with respect to such transmission, or levied on any person to whom any disposition not so included is made, with respect to such disposition, together with any interest thereon and any penalties payable by the person to whom such property passes or to whom such disposition is made. R.S.O. 1960, c. 386, s. 36 (3); 1970, c. 51, s. 25 (3).

36. —(1) In addition to the powers, rights and remedies of the Minister under this or any other Act, any duty and interest payable under this Act or any Act in force at the date of death of the deceased, any penalties imposed under section 13 or under
similar provisions in force at the date of death of the deceased and
defined on the date of death of the deceased for failure to disclose property
property deemed to pass on the death and dispositions, may be recovered with costs by Her Majesty represented by the Minister by action in any court of competent jurisdiction. R.S.O. 1960, c. 386, s. 37 (1); 1970, c. 51, s. 26 (1).

(2) In any cause under section 33 or in any action under this Act, any person or any officer or servant of any corporation, whether or not the person or corporation is a party to the cause or action, may be examined upon oath and shall make production upon oath of any documents, records or things that may be in the possession or under the control of the person or corporation in the same manner as a party to an action in the Supreme Court may be required to attend for examination and to make production, but this subsection does not apply to the Minister or any officer or servant of the Crown. R.S.O. 1960, c. 386, s. 37 (2); 1970, c. 51, s. 26 (2).

(3) The use of any of the remedies provided by this section does not limit or affect the right of the Minister to proceed with or to exercise all or any of the powers, rights and remedies conferred by this Act, and any action or proceeding taken under this section does not affect any lien or priority that theretofore existed under this Act or otherwise. R.S.O. 1960, c. 386, s. 37 (3); 1970, c. 51, s. 26 (3).

37. No person shall make any false statement in any return, instrument, letter, note, telegram or other document required by, filed with, mailed or furnished to the Minister or any officer or employee of the Government of Ontario in connection with any of the provisions of this or of any other Act relating to duty, not under oath or affirmation or in a statutory declaration. R.S.O. 1960, c. 386, s. 38; 1970, c. 51, s. 27.

38. No executor or trustee in Ontario having in his custody any books, records, memoranda, documents or papers relating to any property passing on the death of the deceased or to any disposition, where the aggregate value exceeds $50,000, shall, without the consent in writing of the Minister, destroy, deface or alter, or cause or permit the destruction, defacement, or alteration of, or remove or cause or permit the removal from Ontario of, any such books, records, memoranda, documents or papers. R.S.O. 1960, c. 386, s. 39; 1970, c. 51, s. 28.

39. Every person who fails to comply with subsection 1 or 2 of section 29, section 30, section 31, subsection 1 of section 32, section 37 or 38 is guilty of an offence and on summary conviction
is, for each offence, liable to a fine of not less than $1,000 and not more than $10,000 or to imprisonment for a term of not more than two years, or to both fine and imprisonment. R.S.O. 1960, c. 386, s. 40.

40. Where an amount purporting to be in full payment of the duty levied on property situate in Ontario or on any person to whom a disposition of such property is made, with respect to such disposition, has been paid together with any interest on such duty, the Minister shall, upon request, give a certificate discharging such property from any lien or charge for duty and interest. R.S.O. 1960, c. 386, s. 41; 1970, c. 51, s. 29.

41. Whether or not any amount purporting to be on account or in full payment of any duty, interest or penalties has been paid, or the Minister or any officer or servant of the Crown has at any time received or acknowledged to have received any amount purporting to be on account or in full payment of any duty, interest or penalties due and payable under this or any Act in force at the date of death of the deceased, the Minister may proceed with or exercise all or any of the powers, rights and remedies, including those mentioned in section 33, conferred by this Act for the purpose of collecting any duty, interest or penalties that should have been paid under this or any Act in force at the date of death of the deceased. R.S.O. 1960, c. 386, s. 42; 1970, c. 51, s. 30.

42. Where the material and information furnished to the Minister is full and true in all respects and contains all facts necessary for the purposes of this Act, then, notwithstanding anything in this or any other Act, no claim shall be made against any person for any duty, interest or penalties for which such person is liable after the expiration of six years from the date of payment to the Treasurer of an amount purporting to be in full settlement of such duty, interest and penalties or of the balance thereof, provided that nothing in this section limits or affects the exercise of any of the powers conferred by sections 27, 28, 32 and 41. R.S.O. 1960, c. 386, s. 43; 1970, c. 51, s. 31.

43.—(1) All information and material furnished to or received by the Minister or any officer or servant of the Crown under this or any Act relating to duty is confidential. R.S.O. 1960, c. 386, s. 45 (1); 1970, c. 51, s. 33 (1).

(2) No person shall, otherwise than in the ordinary course of his duties, communicate any such information to or allow access to or inspection of any such material by any person except officers of such departments of the Government of Canada or of any province of Canada as may be designated by the Minister. R.S.O. 1960, c. 386, s. 45 (2); 1970, c. 51, s. 33 (2).
(3) Subsection 1 does not apply to any information or material in the office of the registrar of any surrogate court that was filed with him pursuant to this or any other Act, and subsection 2 does not apply to any such registrar or any person employed in his office in respect of such information or material.

(4) Every person who contravenes any of the provisions of subsection 2 is guilty of an offence and on summary conviction is liable to a fine of not more than $200. R.S.O. 1960, c. 386, s. 45 (3, 4).

44. The Lieutenant Governor in Council may make regulations,

(a) prescribing forms and providing for their use;
(b) prescribing the amount, form and manner in which security shall be furnished;
(c) prescribing the rates of interest for purposes of this Act;
(d) authorizing or requiring the Deputy Minister or any other officer of the Department of Revenue to exercise any power or perform any duty conferred or imposed upon the Minister by this Act;
(e) respecting any matter necessary or advisable to carry out effectively the intent and purpose of this Act.
R.S.O. 1960, c. 386, s. 46; 1970, c. 51, s. 34.

45. Notwithstanding The Judicature Act and The Fines and Forfeitures Act, the penalties imposed by this or any Act in force at the date of death of the deceased shall not be remitted either in whole or in part, except by the Minister. R.S.O. 1960, c. 386, s. 47; 1970, c. 51, s. 35.

46.—(1) Where the deceased dies after the coming into force of this Act, this Act applies.

(2) Where the deceased died on or after the 1st day of July, 1892, and before the coming into force of this Act, the provisions of the Act in force at the date of death of the deceased,

(a) levying duty on or making subject to or liable for duty any person, property, transmission or disposition;
(b) affecting or determining the amount and extent of duty;
(c) creating an obligation by any person to disclose property passing on the death of the deceased, property deemed to pass on the death and dispositions; and
(d) imposing penalties for failure to file returns or for failure to disclose property passing on the death of the deceased, property deemed to pass on the death and dispositions,
apply notwithstanding the repeal of such provisions, but all the other provisions of this Act apply.

(3) Nothing in subsections 1 and 2 affects the operation of subsection 2 of section 8 or section 48.

(4) This section does not limit the exercise of any of the powers conferred by sections 27, 28, 32 and 41. R.S.O. 1960, c. 386, s. 49.

47. The Limitations Act does not apply to any action, information or proceeding under this Act, for the recovery of any penalties imposed by this Act or by any Act in force at the date of death of the deceased. R.S.O. 1960, c. 386, s. 50.

48.—(1) Notwithstanding anything in The Succession Duty Amendment Act, 1937, clause g of subsection 2 of section 6 of The Succession Duty Act, 1934 applies to any policy of insurance that prior to the 8th day of March, 1937, was made payable to the estate of the deceased in trust for the Treasurer for the purpose of providing money necessary to pay the duty on the estate of the deceased.

(2) Subsection 1 does not apply where the amount of the premiums mentioned in clause g of subsection 2 of section 6 of The Succession Duty Act, 1934 is equal to or greater than the amount of the moneys received by the Treasurer mentioned in such clause g. R.S.O. 1960, c. 386, s. 51.