1960

c 386 Succession Duty Act

Ontario
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 5 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. 1950, c. 378, 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 mentioned in subclause i, ii or iii; 1959, c. 95, s. 1; 1960, c. 114, s. 1. 

(e) "company" means a corporation or other incorporated organization; R.S.O. 1950, c. 378, s. 1, cl. (e). 

(f) "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 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,

(v) 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

(vi) 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,

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

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

(ix) any creation of trust, and

(x) 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. 1950, c. 378, s. 1, cl. (f); 1954, c. 90, s. 1 (1).

(g) "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 5 of section 3;

(h) "executor" includes administrator and administrator with the will annexed;

(i) "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;
(j) "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 or any lawful descendant of such person,

(iv) the husband or wife 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 husband or wife of the deceased or any lawful descendant of any such brother or sister, or

(viii) any grandfather or grandmother of the deceased;

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

(l) "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 substitutive limitation;

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

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

(o) "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. 1950, c. 378, s. 1, cls. (g-o).

(p) "property passing on the death of the deceased" is deemed to include,
(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 which is shown to the satisfaction of the Treasurer 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) 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,

(iv) 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,

(v) 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, 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,

(vi) that portion of the interest of any business or company mentioned in subclause v 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,

(vii) 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 created 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,

(viii) 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 valuable 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,

(ix) 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.

(x) 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,

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

(xii) 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

(xiii) 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. 1950, c. 378, s. 1, cl. (p); 1951, c. 84, s. 1.

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

(r) "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. 1950, c. 378, s. 1, cls. (q, r).

(s) "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 viii, xii and xiii of clause \( p \) as is situate outside Ontario at such date; R.S.O. 1950, c. 378, s. 1, cl. (s); 1954, c. 90, s. 1 (2).

(1) "Treasurer" means the Treasurer of Ontario. R.S.O. 1950, c. 378, s. 1, cl. (t).

2. For the purposes of this Act, the property mentioned in subclauses i to xiii inclusive of clause \( p \) 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. 1954, c. 90, 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 v of clause
$f$ 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 xii of clause $p$ of section 1 is an amount equal to the difference between the value of the consideration for the agreement 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 xiii of clause $p$ 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. R.S.O. 1950, c. 378, s. 2 (1); 1951, c. 84, s. 2.

(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 $f$ 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.

(5) In determining aggregate value and in determining dutiable 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 reimbursement 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 Treasurer may deem 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 Limitations Act or any other statute of limitations. R.S.O. 1950, c. 378, s. 2 (2-5).

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;
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(b) any person to whom there is a transmission, with respect to such transmission, where the value of all transmissions 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 5 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 R.S.O. 1960, c. 190

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, or
(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;

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. 1950, c. 378, s. 3; 1957, c. 116, s. 1.

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 Ontario;

(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 Ontario;

(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 Ontario 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 Ontario bear to its total expenditures during such period as the Treasurer 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 Ontario as is in the same ratio to the whole that its expenditures for carrying on its work in Ontario bear to its total expenditures during such period as the Treasurer may determine;

(e) any property devised or bequeathed by the deceased to and any disposition to the United Kingdom of Great Britain and Northern Ireland, the Dominion of Canada, the Province of Ontario or any municipality in Ontario;

(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 Treasurer that such member was dependent in whole or in part on the deceased for such necessaries or education; R.S.O. 1950, c. 378, s. 4 (1), cls. (a-f).

(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; 1951, c. 84, s. 3.

(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 wife 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 Treasurer 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. 1950, c. 378, s. 4 (1), cls. (i-\(k\)).

(2) For the purposes of subsection 1, the Treasurer 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. 1950, c. 378, s. 4 (2).

(3) Notwithstanding anything in this section, clauses \(a, b, c\) and \(d\) of subsection 1 in so far as they apply to religious and educational organizations apply to such organizations as if the word "Canada" were substituted for the word "Ontario" wherever it appears in such clauses. R.S.O. 1950, c. 378, s. 4 (3); 1952, c. 102, s. 1.

(4) Where a charitable organization makes any payment for religious or educational purposes to any religious or educational organization that carries on its work solely in Canada, it shall not merely by reason of making such payment be deemed to carry on its work outside Ontario and such payment shall not be deemed to be an expenditure for carrying on its work. 1953, c. 100, s. 1.

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; provided that this clause shall 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. 1950, c. 378, s. 5.

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, husband, wife or a grandfather, grandmother, child, son-in-law or daughter-in-law of the deceased, and the duty levied on the father, mother, husband, wife 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 \(\frac{1}{100}\) 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—8\(\frac{1}{2}\) per cent plus \(\frac{1}{100}\) 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 \(\frac{1}{100}\) 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—9\(\frac{1}{2}\) per cent plus \(\frac{1}{100}\) 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 \(\frac{1}{100}\) 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 5 of section 3,

(a) exceeds $50,000 and does not exceed $75,000—1\(\frac{1}{2}\) per cent plus \(\frac{2}{100}\) of 1 per cent for each full $1,000 by which the amount exceeds $50,000;

(b) exceeds $75,000 and does not exceed $100,000—2 per cent plus \(\frac{2}{100}\) of 1 per cent for each full $1,000 by which the amount exceeds $75,000;

(c) exceeds $100,000 and does not exceed $150,000—2\(\frac{1}{2}\) per cent plus \(\frac{1}{100}\) of 1 per cent for each full $1,000 by which the amount exceeds $100,000;

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

(e) exceeds $300,000 and does not exceed $400,000—3\(\frac{1}{2}\) per cent plus \(\frac{1}{100}\) 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 $\frac{1}{100}$ 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 $\frac{1}{100}$ 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 cent plus $\frac{1}{100}$ 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 $\frac{1}{100}$ 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—6½ per cent plus $\frac{1}{100}$ 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 $\frac{1}{100}$ 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—7½ per cent plus $\frac{1}{100}$ 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 $\frac{1}{100}$ 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—8½ per cent plus $\frac{1}{100}$ 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 $\frac{1}{100}$ 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—9½ per cent plus $\frac{1}{100}$ 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 $\frac{1}{100}$ 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—10½ per cent plus $\frac{1}{100}$ 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 $\frac{1}{100}$ of 1 per cent for each full $2,000 by which the amount exceeds $2,200,000;
(II) 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;

(III) 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;

(IV) 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

(V) exceeds $3,000,000—15 per cent. R.S.O. 1950, c. 378, s. 6 (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.

(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 to an amount equal to,

(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. 1959, c. 95, s. 2. (1).
(4) 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 5 of section 3,

(a) exceeds $10,000 and does not exceed $60,000—2½ per cent plus $1,000 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 $1,000 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 $1,000 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 $1,000 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 $1,000 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 $1,000 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 $1,000 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 $1,000 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 $1,000 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 $1,000 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 $1,000 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 $1,000 of 1 per cent for each full $1,000 by which the amount exceeds $900,000;
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(mm) exceeds $1,000,000 and does not exceed $1,500,000—9 per cent plus \(\frac{1}{100}\) 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 \(\frac{1}{100}\) 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 \(\frac{1}{100}\) of 1 per cent for each full $5,000 by which the amount exceeds $2,000,000;

(pp) exceeds $2,500,000 and does not exceed $3,000,000—12 per cent plus \(\frac{1}{100}\) of 1 per cent for each full $5,000 by which the amount exceeds $2,500,000; and

(qq) exceeds $3,000,000—13 per cent. R.S.O. 1950, c. 378, s. 6 (2); 1959, c. 95, s. 2 (2, 3).

(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 any person other than those to whom subsections 1 and 4 apply, and the duty levied on any person other than those to whom subsections 1 and 4 apply, shall be at the following rates:

Where the aggregate value,

(a) exceeds $5,000 and does not exceed $10,000—7 1/2 per cent plus 1 per cent for each full $1,000 by which the aggregate value exceeds $5,000;

(b) 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;

(c) 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;

(d) 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;

(e) 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;

(f) 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;

(g) 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;
(h) exceeds $500,000 and does not exceed $600,000—27½ per cent plus \( \frac{5}{100} \) 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—30 per cent plus \( \frac{5}{100} \) 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—32½ per cent plus \( \frac{5}{100} \) of 1 per cent for each full $2,000 by which the aggregate value exceeds $700,000; and

(k) exceeds $800,000—35 per cent.

Surtax

(6) 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 4 and of 25 per cent of the amount ascertained according to subsection 5, shall be levied, added to and paid with such respective amounts as duty. R.S.O. 1950, c. 378, s. 6 (3, 4).

Reduction

(7) 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 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 the amount obtained under subclauses i and ii of clause c.

Interpretation

(8) In this section,

(a) "dependant" means,
(i) the wife of the deceased,

(ii) the infirm husband of the deceased where the deceased is survived by a dependent child, or

(iii) a dependent child of the deceased;

(b) "dependants' allowance" means,

(i) where the deceased is survived by a wife and no dependent children, $60,000,

(ii) where the deceased is survived by a wife and a dependent child or children, an amount equal to the sum of $60,000 and $10,000 for each dependent child,

(iii) where the deceased is survived by an infirm husband and one dependent child, $70,000,

(iv) where the deceased is survived by an infirm husband and more than one dependent child, an amount equal to the sum of $60,000 and $10,000 for each dependent child, or

(v) 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 15,000 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) "individual dependant allowance" means,

(i) in the case of the wife of the deceased, $60,000,

(ii) in the case of the infirm husband of the deceased where the deceased is survived by a dependent child, $60,000,
(iii) in the case of a dependent child of the deceased where the deceased is survived by a wife or infirm husband, $10,000, or

(iv) in the case of a dependent child of the deceased where the deceased is not survived by a spouse, $15,000;

(e) "infirm" means a mental or physical condition in a person at the time of the death of the deceased that renders that person incapable ordinarily of pursuing any substantially gainful occupation. 1959, c. 95, s. 2 (4).

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.
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(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 basis _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. 1950, c. 378, s. 7.

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. 1950, c. 378, s. 8.

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

provided that this subsection does not apply to any contract to which clause (b) of section 4 applies. R.S.O. 1950, c. 378, s. 9 (1).

(2) Notwithstanding anything in this Act, any insurance company may make payment not exceeding $2,500 due under any contract or contracts of insurance mentioned in subsection 1 without the consent of the Treasurer, and where such payment exceeds $600 notice of such payment shall be transmitted forthwith to the Treasurer. R.S.O. 1950, c. 378, s. 9 (2); 1958, c. 103, s. 1.

(3) Notwithstanding anything in this Act, any person may make payment not exceeding $2,500 under any pension fund, plan or scheme of general application to employees of whom the deceased was one, without the consent of the Treasurer, 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 Treasurer. 1952, c. 102, s. 2; 1959, c. 95, s. 3.

(4) Notwithstanding anything in this Act, where 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 $1,500 of money on deposit standing to the credit of the deceased either alone or jointly with any person, without the consent of the Treasurer, and notice of such payment shall be transmitted forthwith to the Treasurer, 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. 1955, c. 82, s. 1; 1960, c. 114, s. 3 (1).

(5) 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 Treasurer, and notice of such payment shall be transmitted forthwith to the Treasurer, 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. 1960, c. 114, s. 3 (2).

(6) 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. 1950, c. 378, s. 9 (4).

11.—(1) No person shall, without the consent in writing of the Treasurer, 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.

(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. 1950, c. 378, s. 10.

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. 1950, c. 378, s. 11.

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 de-
ceased, or within such further period as may be allowed by the Treasurer, make and file with the Treasurer 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

(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.

Filing inventory, etc., before probate

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

Dispensing with affidavit

(3) Where an affidavit purporting to be the affidavit required by subsection 2 has been filed within the period mentioned in subsection 1, the Treasurer may, in writing, dispense with the filing of an affidavit by any of the persons to whom subsection 1 applies.

Penalty

(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. 1950, c. 378, s. 12.

14.—(1) Every person in Ontario mentioned in subsections 1 and 2 of section 13 who fails to disclose to the Treasurer 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.
(2) Every person in Ontario mentioned in subsections 1 and 2 of section 13 who fails to disclose to the Treasurer 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 Treasurer that such property or disposition was not so disclosed, provided that the amount of such penalty shall not exceed the value of such property or disposition. R.S.O. 1950, c. 378, s. 13.

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 deems 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 deems 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 for any duty that is not ascertainable until some future time, by bond acceptable to him and in such penal sum as he requires or by deposit with him of securities acceptable to him of a value which he deems to be sufficient.

(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 deems 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. 1955, c. 82, s. 2.

(4) The Treasurer may allow interest at a rate not exceeding 3 per cent per annum upon the amount by which any cash security from time to time exceeds the amount of duty that has become payable. R.S.O. 1950, c. 378, s. 14 (2).
16.—(1) Unless otherwise provided, duty is due at the
death of the deceased and paid within six months thereafter
and if the duty or any part thereof is paid within such period
no interest is chargeable or payable on the amount so paid.

(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 instalments equal to,

(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 subsection 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.

(6) Notwithstanding subsections 3, 4, 5 and 7, the duty
mentioned in subsections 3 and 4 may, with the consent of
the Treasurer, be paid after the time provided by subsection 1
and before such interest in expectancy falls into possession 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.

(7) Where any interest in expectancy is an annuity, term of years, life estate or income, the duty for which any person who benefits by such interest in expectancy is liable with respect thereto, shall, if not sooner paid, be paid in a number of equal annual instalments equal to,

(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 date when such annuity, term of years, life estate or income commences to be enjoyed. R.S.O. 1950, c. 378, s. 15.

17.—(1) If any duty mentioned in subsection 1 of section 16, or any part thereof, is not paid within the time provided therein, interest at the rate of 5 per cent per annum from the date of death of the deceased shall be charged and paid on the amount from time to time unpaid.

(2) If any instalment of duty mentioned in subsection 2 of section 16, or any part thereof, is not paid within the time provided therein, interest at the rate of 5 per cent per annum from the date when such instalment became payable shall be charged and paid on the amount of such instalment from time to time unpaid.

(3) If any 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 of 5 per cent per annum from the date of falling into possession shall be charged and paid on the amount from time to time unpaid.
(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 of 5 per cent per annum 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. 1950, c. 378, s. 16.

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. 1950, c. 378, s. 17.

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. 1953, c. 100, s. 3.

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. 1950, c. 378, s. 18.

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 41 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 41 discharging such property.

(3) The Treasurer 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.
(4) Notwithstanding any provision of this or any other Act but subject to sections 10 and 11 of this Act, section 58 of The Registry Act and subsection 1 of section 133 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. 1950, c. 378, s. 19.

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 not exceeding 3 per cent per annum from the time of payment until the time so provided for payment. R.S.O. 1950, c. 378, s. 20.

23. The Lieutenant Governor in Council, 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 deem proper. R.S.O. 1950, c. 378, s. 21.

24. The Lieutenant Governor in Council, upon proof to his satisfaction that an overpayment of duty has been made, may refund the amount of such overpayment together with interest thereon at a rate not exceeding 3 per cent per annum 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 one year from the receipt by the Treasurer of an amount purporting to be in full settlement of the duty. R.S.O. 1950, c. 378, s. 22.

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 5 of section 3. R.S.O. 1950, c. 378, s. 23.

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. 1957, c. 116, s. 2.

(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 to 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 deducts 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 34 or in any other claim made by the Treasurer or as determined by any court. R.S.O. 1950, c. 378, s. 24 (2).

(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. R.S.O. 1950, c. 378, s. 24 (3); 1955, c. 82, s. 3.

(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. 1950, c. 378, s. 24 (4).

27.—(1) The Treasurer 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.

(2) Where the Treasurer 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 Treasurer may ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof.

(3) A copy of the appointment of a special investigator may be served on any person at any time.

(4) The Treasurer 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 Treasurer may ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof. R.S.O. 1950, c. 378, s. 25.

28.—(1) Where the Treasurer 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 Treasurer may ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof.

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

(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.

(6) A record of the proceedings before a commissioner shall be made in shorthand and shall be transcribed on the order of the Treasurer 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.

(7) The commissioner shall within thirty days after the completion of the examination, investigation or inquiry, or within such further period as the Treasurer may allow, report in writing to the Treasurer. R.S.O. 1950, c. 378, s. 26.

Evidence de bene esse

29. The powers conferred on the Treasurer, any special investigator or any commissioner shall not be restricted in any manner either as to person, as to subject matter of inquiry or otherwise and such powers may be exercised whether or not any duty has been paid and whether or not any duty, interest and penalties are or may be due or payable under this or any Act in force at the date of death of the deceased and no person shall be excused from giving any evidence, answering any question, furnishing any information or producing any document, record or thing on any such examination, investigation or inquiry on the ground that such evidence, question, information, document, record or thing may not be relevant thereto. R.S.O. 1950, c. 378, s. 27.

Conduct of proceedings by commissioner

30.—(1) Every person shall answer any question, furnish any information and produce any document, record and thing asked or required of him by the Treasurer or a special investigator.
(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. 1950, c. 378, s. 28.

31. Every person shall, when requested by the Treasurer, furnish to the Treasurer any material that the Treasurer may require for the purposes of this Act or furnish the Treasurer with written authority to inspect and make copies of any document, record or thing. R.S.O. 1950, c. 378, s. 29.

32. 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 Treasurer, 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. 1950, c. 378, s. 30.

33.—(1) Where the Treasurer in his absolute discretion believes that any property, security, muniment or evidence of title or interest, safety deposit box or other repository men-
tioned 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, or any property, security, muniment or evidence of title relating to 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 executor or trustee, or any safety deposit box or other repository or any property, security, muniment or evidence of title 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 Treasurer in writing revokes such direction.

(2) The Treasurer 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 Treasurer serves a statement as provided by subsection 1 of section 34 or commences an action under section 37 and gives notice thereof to the person to whom the direction was given, he shall, at the end of such year, revoke such direction.

(3) The Treasurer may at any time modify any such direction. R.S.O. 1950, c. 378, s. 31.

34.—(1) Where as a result of information obtained by the Treasurer 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.

(2) Where service is made under subsection 1, the Treasurer 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.

(3) Unless the duty, interest and penalties claimed in the statement are sooner paid, the applicant shall within one month after being served with the statement, serve the Treasurer with notice of appeal setting out his objection to the statement and the reasons therefor and giving an address in Ontario for service.

(4) The Treasurer 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.

(5) If the appellant is dissatisfied with the Treasurer's decision, he shall within one month after the service of the notice of decision, serve the Treasurer with notice of dissatisfaction setting out therein any further facts, statutory provisions and reasons in support of his appeal as he may see fit.

(6) The Treasurer 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.

(7) Within one month after the service of the reply, the appellant shall pay to the Treasurer such part as the Treasurer 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.

(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 Treasurer 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 Treasurer.
5. Notice of decision.
7. Reply.

(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 Treasurer 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 shall thereafter apply to such cause.

(10) Notwithstanding anything in the rules of the Supreme Court, the Treasurer 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.

(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.

(12) 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 Lieutenant Governor in Council shall, subject to any order as to costs, refund the amount of the overpayment to the appellant together with interest thereon at a rate not exceeding 3 per cent per annum from the date of the making of the overpayment to the date on which the amount is refunded.

(13) Where the deceased dies domiciled outside Ontario or where the appellant resides outside Ontario, the times limited
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by subsections 3, 5 and 7 shall be extended by the Treasurer 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.

(14) Service under this section may be effected personally or by sending by registered mail addressed to the Treasurer, 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.

(15) In this section and in sections 35 and 36, "appellant" means a person on whom a statement referred to in subsection 1 is served. R.S.O. 1950, c. 378, s. 32.

35.—(1) If the appellant neglects or refuses to comply with subsection 3, 5 or 7 of section 34, the Treasurer 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 Treasurer to have become payable by the appellant in the statement served pursuant to subsection 1 of section 34, or in the notice of decision served pursuant to subsection 4 of section 34, where by the notice of decision the amount has been amended, or in the reply served pursuant to subsection 6 of section 34, 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.

(2) If the appellant, having complied with subsection 7 of section 34, neglects or refuses to comply with subsection 8 of section 34, he shall be deemed to have admitted all amounts claimed by the Treasurer, and the amount paid pursuant to subsection 7 of section 34 shall be retained by the Treasurer, and the Treasurer may issue a like warrant as is mentioned in subsection 1 for such part of the amount, other than penalties, claimed by the Treasurer to have become payable by the appellant but which has not been so paid, and the Treasurer 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 Treasurer 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. 1950, c. 378, s. 33.
36.—(1) If the Treasurer fails to comply with subsection 4 or 6 of section 34, the appellant may, by complying with the remaining provisions of section 34, proceed to trial.

(2) The Treasurer may, at any time prior to compliance by the appellant with subsection 7 of section 34, serve on the appellant a notice of discontinuance stating that he withdraws the statement served pursuant to subsection 1 of section 34 and any subsequent proceedings taken by him under section 34, 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 34, conferred by this Act and the statement so withdrawn shall, for the purposes of subsection 2 of section 33, be deemed not to have been served.

(3) Notwithstanding any judgment given or order made in any cause under section 34 or in any action under this Act, if it appears to the Treasurer that any property or disposition is not included in the claim in the proceedings leading to the judgment or order, the Treasurer may proceed with or exercise all or any of the powers, rights and remedies, including those mentioned in section 34, 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. 1950, c. 378, s. 34.

37.—(1) In addition to the powers, rights and remedies of the Treasurer 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 any penalties imposed under section 14 or under any Act in force at the date of death of the deceased for failure to disclose property passing on the death of the deceased, property deemed to pass on the death and dispositions, may be recovered with costs by Her Majesty represented by the Treasurer by action in any court of competent jurisdiction.

(2) In any cause under section 34 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, provided that this subsection does not apply to the Treasurer or any officer or servant of the Crown.

(3) The use of any of the remedies provided by this section does not limit or affect the right of the Treasurer 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. 1950, c. 378, s. 35.

38. 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 Treasurer 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. 1950, c. 378, s. 36.

39. 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 Treasurer, destroy, mutilate, deface or alter, or cause or permit the destruction, mutilation, 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. 1950, c. 378, s. 37.

40. Every person who fails to comply with subsection 1 or 2 of section 30, section 31, section 32, subsection 1 of section 33, section 38 or 39 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. 1950, c. 378, s. 38.

41. 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 Treasurer shall, upon request, give a certificate discharging such property from any lien or charge for duty and interest. R.S.O. 1950, c. 378, s. 39.
42. 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 Treasurer 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 Treasurer may proceed with or exercise all or any of the powers, rights and remedies, including those mentioned in section 34, 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. 1950, c. 378, s. 40.

43. Where the material and information furnished to the Treasurer 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, 33 and 42. R.S.O. 1950, c. 378, s. 41.

44. Any of the powers and duties conferred on the Treasurer by this Act may be delegated by him to the Deputy Provincial Treasurer and the other officials of his Department, or any of them, who may act for him in his place and stead. R.S.O. 1950, c. 378, s. 42.

45.—(1) All information and material furnished to or received by the Treasurer or any officer or servant of the Crown under this or any Act relating to duty is confidential.

(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 Lieutenant Governor in Council.

(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.
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(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. 1950, c. 378, s. 43.

46. 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) respecting any matter necessary or advisable to carry out effectively the intent and purpose of this Act. R.S.O. 1950, c. 378, s. 44.

47. 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 Lieutenant Governor in Council. R.S.O. 1950, c. 378, s. 45.

48. Where the deceased dies from wounds inflicted, accident occurring or disease contracted within twelve months before death while in the active naval, military or air service of Her Majesty, the Treasurer may, if he thinks fit, remit the whole or any part of the duty for which the husband, wife, father, mother, child, son-in-law, daughter-in-law, brother or sister of the deceased is liable. R.S.O. 1950, c. 378, s. 46.

49.—(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 51.

(4) This section does not limit the exercise of any of the powers conferred by sections 27, 28, 33 and 42. R.S.O. 1950, c. 378, s. 47.

50. 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. 1950, c. 378, s. 48.

51.—(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. R.S.O. 1950, c. 378, s. 49.

(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. 1954, c. 90, s. 3 (1).