

# BILL

No. 68 of 1927.

An Act to amend The Succession Duties Act.

(Assented to \_\_\_\_\_, 1927.)

**H**IS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

1. This Act may be cited as "*The Succession Duties Act Amendment Act, 1927.*"

2. *The Succession Duties Act*, being chapter 28 of the Revised Statutes of Alberta, 1922, is amended as to section 3 thereof by adding to paragraph (e) at the end thereof the following: "but no such deduction shall be made from property not available for the debts of the deceased."

3. The said Act is amended as to section 4 thereof by striking out of lines 6 and 7 thereof, the words "from the aggregate value of the property," and substituting therefor the words "from that portion of the aggregate value of the property available for the debts of the deceased."

4. The said Act is amended as to section 5 thereof by adding to paragraph (b) the following: "and upon it being shown to the satisfaction of the Provincial Treasurer that such beneficiary was wholly dependent upon the deceased for his maintenance and support and so certifies to such property where the net value thereof does not exceed twenty thousand dollars."

5. The said Act is amended as to section 6 thereof by adding at the end thereof the following:

"For the purposes of this Act all property which passes or is deemed to pass on the death of any person shall for the purposes of this Act be deemed to be the property of such person."

6. The said Act is amended as to section 7 thereof—

(a) by inserting after the word "Province" in the second line thereof, the following: "and in the case of an owner domiciled in the Province, all the personal property of the owner situate outside the Province";

(b) by striking out the words "the death" where they first occur in the third line thereof, and substituting therefor the words "his death."

**7.** The said Act is amended by striking out section 9 thereof and by substituting therefor the following:

**“9.** Every person resident in the Province to whom passes on the death of any person domiciled in the Province any personal property situate outside the Province, shall pay to the Provincial Treasurer for the use of the Province a tax calculated upon the value of the property in accordance with the rates and subject to the considerations set forth in sections 7 and 8 of this Act.”

**8.** The said Act is amended as to section 12 thereof by striking out the words “forward a statement of the same to the Clerk, who shall on receipt thereof either,” where they occur therein.

**9.** The said Act is amended by striking out section 14 thereof.

**10.** The said Act is amended as to section 18 thereof:

(a) By adding thereto the following proviso:

“Provided that the delivery to the Provincial Treasurer by one of several beneficiaries of a statement as aforesaid, containing all the information required by the Provincial Treasurer, shall relieve the others from the obligation to deliver a further statement”;

(b) by adding as subsection (2) thereof the following:

“(2) Every person who being required by this section to deliver a statement as aforesaid omits or neglects to deliver such statement is guilty of an offence punishable on summary conviction by a fine of double the amount of the duty for which he is liable or in default of payment of such fine by imprisonment for a term not exceeding one month.”

**11.** The said Act is amended by adding immediately after section 18 the following as section 18a:

**“18a.** Every insurance company shall before paying the money payable under a policy of life insurance upon the death of an insured person domiciled in the Province, except only where such money is payable to an executor or administrator in his representative capacity, or to the estate of the deceased, forthwith upon claim for payment being made by or on behalf of a person as a beneficiary who is ordinarily resident in the Province give notice to the Provincial Treasurer of such claim, and shall deduct from such monies such amount as may be determined by him and remit the same to him as security for the payment of any duties payable in respect of the money payable under the policy.”

**12.** The said Act is amended as to section 19 thereof by striking out the figures “28” where they occur in the seventh line, and substituting therefor the figures “22.”

**13.** The said Act is amended by adding thereto, immediately after section 24, the following new section:

**“24a.—(1)** Where in respect of any movable or personal property locally situate without the Province, or any interest therein as aforesaid, any estate, succession, or legacy duty or tax elsewhere than in the Province shall have been paid, a like allowance for the amount so paid as, in the last preceding section mentioned shall be made by the Province, and the property upon which such duty or tax has been paid elsewhere shall be subject to the payment of such portion only of the succession duty provided for in the last preceding section as will equal the difference between the duties payable under this Act with respect to property in the Province and the duty or tax so paid elsewhere.

**“(2)** Provided, further, that allowance for any estate, succession, or legacy duty or tax payable, elsewhere than in this Province shall be made under this Act only as to any country, State, or British Province or possession where an allowance is made for the succession duty paid under this Act on property situate in this Province passing on the death of any person domiciled in any such country, State, or British Province or possession, and the Lieutenant Governor in Council, by Order, shall have extended the provisions of this Act as to such allowance by this Province so as to apply to such country, State, or British Province or possession:

**“Provided also,** that the Lieutenant Governor in Council may revoke any such order where it appears that the law of such country, State, or British Province or possession has been so altered that it would not authorize the making of any order under this section.”

**14.** The said Act is amended as to section 38 thereof by adding at the end thereof the following:

**“Provided that** the property liable for duty and the amount of such duty shall not have been previously determined.”

**15.** This Act shall come into force on . . . . .

No. 68.

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FIRST SESSION  
SIXTH LEGISLATURE  
17 GEORGE V  
1927

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**BILL**

An Act to amend The Succession  
Duties Act.

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. LYMBURN

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EDMONTON:  
W. D. McLEAN, ACTING KING'S PRINTER  
A.D. 1927