

Bill No. 26 of 1935.

A BILL TO AMEND THE SUCCESSION DUTY ACT,
1934.

NOTE.

Section 2 of this Bill is designed to state more accurately the method of apportionment of allowances as between property within and property without the Province.

Section 3 recognizes the priority of charges in favour of a bank which are valid without registration against the lien of the Crown for duty.

Section 4 corrects an obvious error.

Section 5 permits the composition of duty where the difficulties arise not only from the circumstances set out in section 36 but also from any other cause.

Section 6 is designed to clarify the provisions of section 60 which prohibits the dealing with property of a deceased kept in safety deposit boxes or held for safe custody without the consent of the Minister.

By section 7 provision is made whereby a sum not in excess of one thousand dollars may be paid on account of insurance without notice to the Minister to certain preferred beneficiaries.

R. ANDREW SMITH,
Legislative Counsel.

(This note does not form any part of the Bill and is offered merely as a partial explanation of some of its provisions.)

BILL

No. 26 of 1935.

An Act to amend The Succession Duty Act, 1934.

(Assented to _____, 1935.)

HIS 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 Duty Act, 1934, Amendment Act, 1935.*"

2. *The Succession Duty Act, 1934*, being chapter 17 of the Statutes of Alberta, 1934, is hereby amended as to section 8 thereof by striking out paragraph (a) thereof and by substituting therefor the following:

"(a) Where the property situate within the Province forms part only of an estate of a deceased, the other part of which is situate without the Province, the allowances which may be made in respect of the value of the property within the Province shall be that proportion of all allowances which might be made if all the estate were within the Province which the value of the property within the Province bears to the value of the whole estate."

3. The said Act is further amended as to section 11 thereof by striking out the words "as at the date of death of the deceased," where the same occur therein, and by substituting therefor the words "as at the date of death of the deceased or existing at that time and valid without registration under the provision of *The Bank Act.*"

4. The said Act is further amended as to section 29 thereof by striking out the word "property," where the same first occurs therein, and by substituting therefor the word "proper."

5. The said Act is further amended as to section 36 thereof by striking out the words "property passing on the death," where the same occur therein, and by substituting therefor the words "property passing on the death or from any other cause."

6. The said Act is further amended as to section 60 thereof—

- (a) by striking out paragraph (b) of subsection (1) thereof and by substituting therefor the following:
“(b) permit the opening of or the withdrawal of any of its contents from a safety deposit box or other repository under the control of the deceased or held by any one on his behalf at the time of his death either alone or jointly with any other person or persons”;
- (b) by striking out the words “and he may examine the contents thereof,” where the same occur in subsection (2) thereof, and by substituting therefor the words “and he may examine the contents thereof and for that purpose may open and break any seals upon any sealed package in any safety deposit box or which is held for safe keeping”; and
- (c) by adding at the end thereof the following new subsection:
“(4) A certificate given under the provisions of section 37 shall be deemed to be the consent in writing of the Minister for the purposes of this section in respect of any property mentioned in that certificate.”

7. The said Act is further amended as to section 61 thereof by adding at the end of subsection (1) thereof the following:

“Provided that an insurer may make payment of a sum not exceeding one thousand dollars under a policy of insurance without notice to the Minister where the beneficiary under the policy is a person coming within the class mentioned in the second column of Table A in the schedule to this Act.”

8. This Act shall come into force on the day upon which it is assented to.

No. 26.

FIFTH SESSION
SEVENTH LEGISLATURE
25 GEORGE V
1935

B I L L

An Act to amend The Succession
Duty Act, 1934.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. LYMBURN

EDMONTON:
W. D. McLEAN, KING'S PRINTER
1935