

The Succession Duty Act

being

Chapter 30 of *The Revised Statutes of Saskatchewan, 1920*
(Assented to November 10, 1920).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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SCHEDULE

CHAPTER 30

An Act to amend and consolidate the Law relating to the Payment of Succession Duty

SHORT TITLE

Short title

- 1 This Act may be cited as *The Succession Duty Act*.

1917 (sess. 2), c.16, s.1; R.S.S. 1920, c.30, s.1.

INTERPRETATION

Interpretation

- 2 In this Act, unless the context otherwise requires, the expression:

“Aggregate value”

1. “**Aggregate value**” means the fair market value of the property after the debts, incumbrances and other allowances authorised by section 5 are deducted therefrom, and for the purposes of determining the aggregate value and the rate of duty payable the value of the property situate outside of Saskatchewan shall be included;

“Attorney General”

2. “**Attorney General**” means the Attorney General of Saskatchewan;

“Beneficial interest”

3. “**Beneficial interest**” means the fair market value of the property after the debts, incumbrances and other allowances and exemptions authorised by this Act are deducted therefrom;

“Child”

4. “**Child**” means and includes a lawful child of the deceased, an infant to whom the deceased for not less than ten years immediately preceding his death stood *in loco parentis*, any person to whom the deceased during the infancy of such person stood *in loco parentis* for a period of not less than ten years, or any lineal descendant of such child, infant or person as aforesaid born in lawful wedlock;

“Dutiable value”

5. “**Dutiable value**” means the fair market value of the property after the debts, incumbrances, and other allowances and exemptions authorised by this Act are deducted therefrom;

“Executor”

6. “**Executor**” includes administrator;

“Interest in expectancy”

7. “**Interest in expectancy**” includes an estate, income or interest in remainder or reversion and any other future interests whether vested or contingent but does not include a reversion expectant on the determination of a lease;

“Passing on the death”

8. **“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, whether the deceased was at the time of his death domiciled in Saskatchewan or elsewhere;

“Property”

9. **“Property”** includes real and personal property of every description and every estate and interest therein capable of being devised or bequeathed by will or of passing on the death of the owner to his heirs or personal representatives;

“Provincial Treasurer”

10. **“Provincial Treasurer”** means the Provincial Treasurer of Saskatchewan.

1917 (sess. 2), c.16, s.2; 1919-20, c.13. ss. 2 and 3 (redrawn); R.S.S. 1920, c.30, s.2.

What dispositions and devolutions of property confer successions

3 Every past or future disposition of property, by reason whereof any person has or shall become beneficially entitled to any property or the income thereof upon the death happening after the twenty-first day of November, 1903, whether the death has heretofore happened or shall hereafter happen of any person domiciled in Saskatchewan, either immediately or after any interval, either certainly or contingently, and either originally, or by way of substitutive limitation, and every devolution by law of any beneficial interest in property, or the income thereof, upon the death of any person so domiciled to any other person in possession or expectancy shall be deemed to have conferred or to confer on the person entitled by reason of any such disposition or devolution a “succession” and the term “successor” shall denote the person so entitled.

1917 (sess. 2), c.16, s.3; R.S.S. 1920, c.30, s.3.

Computing aggregate value

4 In determining the aggregate value of property the fair market value shall be taken as at the date of the death of the deceased of all property passing on his death, including the value of property situate outside of Saskatchewan.

1917 (sess. 2), c.16, s.4; R.S.S. 1920, c.30, s.4.

Allowances made in computing dutiable value

5 In determining the dutiable value of property or the value of a beneficial interest in property the fair market value shall be taken as at the date of the death of the deceased, and allowance shall be made for reasonable funeral expenses, debts and incumbrances and surrogate court fees (not including solicitor’s charges); and any debts or incumbrances for which an allowance is made shall be deducted from the value of the land or other subject of property liable thereto; but an allowance shall not be made:

No allowance made for certain debts and expenses of administration

(a) for any debts incurred by the deceased or incumbrances created by a disposition made by him unless such debts or incumbrances were created *bona fide* for full consideration in money or money’s worth wholly for the deceased’s own use and benefit and to take effect out of his estate; nor

- (b) for any debt in respect whereof there is a right to reimbursement from any other estate or person unless such reimbursement cannot be obtained; nor
- (c) more than once for the same debt or incumbrance charged upon the different portions of the estate; nor
- (d) save as aforesaid, for the expense of the administration of the estate or the execution of any trust created by the will of the deceased or by any instrument made by him in his lifetime.

1917 (sess. 2), c.16, s. 5; R.S.S. 1920, c.30, s.5.

Provision for reciprocity to prevent double taxation

6 Where upon any property locally situate outside of Saskatchewan, or any interest therein, as aforesaid, there has been paid any estate, succession or legacy duty or tax elsewhere than in Saskatchewan, and such duty or tax is less than the duty or tax payable to this province under this Act, an allowance for the amount so paid shall be made by this 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 this Act as will equal the difference between the duty payable under this Act and the duty or tax so paid elsewhere:

Provided that such allowance for any estate, succession or legacy duty or tax payable elsewhere than in Saskatchewan shall be made under this section 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 Saskatchewan, passing on the death of any person domiciled elsewhere than in Saskatchewan, and only if the Lieutenant Governor in Council by order in council shall have extended the provisions of this section 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 any such country, state, British province or possession has been so altered, that it would not authorise the making of an order under this section.

1917 (sess. 2), c.16. s. 6; R.S.S. 1920, c.30, s.6.

Exemptions from succession duty

7 No duty shall be leviable:

- (a) on any estate the aggregate value of which does not exceed \$5,000;
- (b) on property passing by will, intestacy or otherwise, to or for the use of a resident or residents of Saskatchewan and being the father, mother, husband, wife, child, daughter-in-law or son-in-law of the deceased where the aggregate value of the property of the deceased does not exceed \$10,000 and when the person leaving such estate was at the time of his death domiciled in Saskatchewan;
- (c) where the whole value of any property passing to any one person does not exceed \$300.

1917 (sess. 2), c.16 ,s.7; 1918-19, c.18, s.3;
1919-20, c.13, s.4; R.S.S. 1920, c.30, s.7.

Property subject to duty

8(1) The following property as well as all other property subject to succession duty upon a succession shall be subject to duty at the rates hereinafter imposed:

- (a) all property situate in Saskatchewan and any interest therein or income therefrom passing on the death of any person, whether the deceased was at the time of his death domiciled in Saskatchewan or elsewhere; and, where the deceased at the time of his death was domiciled in Saskatchewan, all moveable or personal property locally situate outside of Saskatchewan and any interest therein;
 - (b) debts and sums of money due and owing from persons in Saskatchewan to any deceased person at the time of his death on any contract or printed or written or sealed obligation or other specialty shall be property of the deceased situate in Saskatchewan, without regard to the place where the printed written or sealed obligation or specialty shall be at the time of the death of the deceased;
 - (c) all property situate outside of Saskatchewan belonging to a person not domiciled therein, if and to the extent that such property shall pass by demise, or on intestacy, or by transfer to a person domiciled therein;
 - (d) all simple contract debts due to a person domiciled in Saskatchewan, whether the debtor resides in or outside of Saskatchewan;
 - (e) all debts due to a person domiciled in Saskatchewan, notwithstanding that the same may be wholly or partly secured by or be a charge upon land or other property outside of Saskatchewan;
 - (f) all shares, stock, inscribed stock, dividend warrants, script, debentures or other similar property or evidence or assurance thereof, notwithstanding that the same, or any of them, may be transferable or payable only at some place outside of Saskatchewan, or that the head office or principal place of business of any company or corporation issuing the same may be outside of Saskatchewan, if the same are owned by a person domiciled in Saskatchewan.
- (2) The enumeration of specified forms of property, in clauses (d), (e) and (f) of subsection (1) shall not be deemed to limit in any way the generality of clauses (a), (b) and (c) thereof.
- (3) Property brought into Saskatchewan for administration or distribution shall be deemed to be property situate in Saskatchewan.

1917 (sess. 2), c.16, s.8; R.S.S. 1920, c.30, s.8.

Property deemed to pass on the death

9(1) Property passing on the death of the deceased shall be deemed to include for all purposes of this Act the following property:

Property transferred in contemplation of death

- (a) any property and income therefrom voluntarily transferred by grant, bargain, sale, gift or by any form or manner of transfer made in general contemplation of the death of the grantor, bargainor, vendor, or donor, and with or without regard to the imminence of such death, or made or intended to take effect in possession or enjoyment after such death to any person in trust or otherwise, or the effect of which is that any person becomes beneficially entitled in possession or expectancy to such property or income;

Donations *mortis causa* and gifts *inter vivos*

- (b)(i) any property taken as a *donatio mortis causa*;
- (ii) any property taken under a disposition operating or purporting to operate as an immediate gift *inter vivos*, whether by way of transfer, delivery, declaration of trust, or otherwise, made since the twenty-first day of November, 1903;
- (iii) any property taken under any gift whenever made of which actual and *bona fide* possession and enjoyment shall not have been assumed by the donee immediately upon the gift and thenceforward retained to the entire exclusion of the donor or of any benefit to him, whether voluntarily or by contract or otherwise, except as hereinafter mentioned;

Property vested jointly with interest to survivor

- (c) any property which a person absolutely entitled thereto has caused or may cause to be transferred to or vested in himself and any other person or persons jointly, whether by disposition or otherwise, so that the beneficial interest therein, or in some part thereof, passes or accrues by survivorship on his death to such other person or persons, including also any purchase or investment, effected by the person who was absolutely entitled to the property either by himself alone or in concert, or by arrangement with any other person;

Property passing under settlement, etc.

- (d) any property passing under a past or future settlement made by deed or other instrument not taking effect as a will and 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, 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;

Annuities, insurance, etc.

- (e) any annuity or other interest purchased or provided by the deceased, either by himself alone or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased;

Policies of insurance

- (f) money received or receivable under a policy of insurance effected by any person on his life, where the policy is wholly kept up by him for the benefit of any existing or future donee, whether nominee or assignee, or for any person who may become a donee or a part of such money in proportion to the premiums paid by him, where the policy is partially kept up by him for such benefit;

Property over which decedent had power of disposal

(g) any property of which the person dying was at the time of his death competent to dispose; and a person shall be deemed competent to dispose of property if he has such an estate or interest therein or such general power as would if he were *sui juris* enable him to dispose of the property as he thinks fit, whether the power is exercisable 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 under a disposition not made by himself or as mortgagee. A disposition taking effect out of the interest of the person so dying shall be deemed to have been made by him whether the concurrence of any other person was or was not required. Money which a person has a general power to charge on property shall be deemed to be property of which he has the power to dispose.

Exceptions as to certain gifts *inter vivos*

(2) Notwithstanding anything contained in this Act, no duty shall be payable in respect of any property:

(a) given absolutely more than three years before the death of the donor to a child, son-in-law or daughter-in-law, or to the father or mother of the donor which does not exceed in the aggregate to persons named in this clause the sum of \$20,000 in value or amount;

Ordinary expenditure

(b) given by the donor where the gift is proved to have been absolute and to have taken effect in the lifetime of the donor and to have been part of his ordinary and normal expenditure and to have been reasonable, having regard to the amount of his income and the circumstances under which the gift was made;

of which property actual and *bona fide* possession and enjoyment have been assumed by the donee immediately upon the gift and thenceforward retained to the entire exclusion of the donor or of any benefit to him, whether voluntary or by contract or otherwise; nor in respect of property:

Exceptions gifts up to \$500

(c) given by the donor in his lifetime and not exceeding in value the sum of \$500 in the case of any one donee; or

Transfer for good consideration

(d) actually and *bona fide* transferred for a consideration in money or money's worth equivalent to the value of the property transferred paid to the transferor for his own use and benefit, except to the extent, if any, to which the value of the property transferred exceeds that of the consideration so paid.

1917 (sess. 2), c.16, s.9; 1918-19, c.18, s.4;
1919-20, c.13, s.5; R.S.S. 1920, c.30, s.9.

Declaration as to liability of property transferred before death

10 Where any person's estate is declared liable to duty in respect of any property which has previous to the death of such person been conveyed or transferred to some other person the court may declare the duty to be a lien upon such property and make such declaration although the amount of such duty has not been ascertained and where any property, in respect of which the estate would have been liable to duty had such property remained in the hands of the person to whom or for whose benefit it was conveyed or transferred by such deceased person, has been conveyed or transferred to any purchaser for valuable consideration the court may direct the person to whom or for whose benefit the said property was conveyed or transferred by such deceased person as aforesaid to pay the amount of the duty to which the estate would have been subject in respect of such property.

1917 (sess. 2), c.16, s.10; R.S.S. 1920, c.30, s.10.

Amount of duty

11 Subject to the exceptions mentioned in sections 7 and 9 there shall be levied and paid for the purpose of raising a revenue for provincial purposes in respect of any succession or on property passing on the death according to the dutiable value the following duties over and above the fees paid under *The Surrogate Courts Act*:

Where property passes to parents, etc., and exceeds \$10,000

1. Where the aggregate value of the property exceeds \$10,000, and any property passes in manner hereinbefore mentioned, either in whole or in part to or for the benefit of the father, mother, husband, wife, child, son-in-law, or daughter-in-law of the deceased, the same or so much thereof as so passes, shall be subject to a duty at the rate and on the scale as follows:

Where the aggregate value:

- (a) exceeds \$10,000 and does not exceed \$15,000, ½ per cent;
- (b) exceeds \$15,000 and does not exceed \$25,000, 1 per cent;
- (c) exceeds \$25,000 and does not exceed \$50,000, 2 per cent;
- (d) exceeds \$50,000 and does not exceed \$75,000, 2½ per cent;
- (e) exceeds \$75,000 and does not exceed \$100,000, 3½ per cent;
- (f) exceeds \$100,000 and does not exceed \$150,000, 4½ per cent;
- (g) exceeds \$150,000 and does not exceed \$300,000, 5½ per cent;
- (h) exceeds \$300,000 and does not exceed \$400,000, 6½ per cent;
- (i) exceeds \$400,000 and does not exceed \$500,000, 7 per cent;
- (j) exceeds \$500,000 and does not exceed \$600,000, 7½ per cent;
- (k) exceeds \$600,000 and does not exceed \$700,000, 8 per cent;
- (l) exceeds \$700,000 and does not exceed \$800,000, 8½ per cent;
- (m) exceeds \$800,000 and does not exceed \$1,000,000, 9 per cent;
- (n) exceeds \$1,000,000, 10 per cent;

Additional duty where share exceeds \$25,000

2. Where the aggregate value of the property exceeds \$25,000 and the value of the property passing in manner hereinbefore mentioned in paragraph 1 exceeds the amount hereinafter mentioned, a further duty shall be paid on the amount so passing, in addition to the rates in paragraph 1, as follows:

Where the whole amount so passing to one person:

- (a) exceeds \$25,000 and does not exceed \$50,000, $\frac{1}{2}$ per cent;
- (b) exceeds \$50,000 and does not exceed \$75,000, 1 per cent;
- (c) exceeds \$75,000 and does not exceed \$100,000, $1\frac{1}{2}$ per cent;
- (d) exceeds \$100,000 and does not exceed \$200,000, 2 per cent;
- (e) exceeds \$200,000 and does not exceed \$400,000, $2\frac{1}{2}$ per cent;
- (f) exceeds \$400,000 and does not exceed \$500,000, 3 per cent;
- (g) exceeds \$500,000 and does not exceed \$600,000, 4 per cent;
- (h) exceeds \$600,000, 5 per cent;

Where preferred beneficiaries are nonresident

3. Where the aggregate value of the property exceeds \$5,000, and any property passes in the manner hereinbefore mentioned to or for the benefit of a nonresident or nonresidents of Saskatchewan, and such nonresident is, or such nonresidents are, the father, mother, husband, wife, child, son-in-law, or daughter-in-law of the decedent, the same or so much thereof as so passes shall be subject to a duty of 1 per cent in addition to any other duty payable under this Act;

Where deceased not domiciled in Saskatchewan and beneficiaries are preferred

4. Where the aggregate value of the property exceeds \$5,000, and any property passes in the manner hereinbefore mentioned to or for the benefit of the father, mother, husband, wife, child, son-in-law, or daughter-in-law of the decedent, then if the decedent was not domiciled in Saskatchewan at the time of his death the property or so much thereof as so passes shall be subject to a duty of 1 per cent in addition to any other duty payable under this Act;

Where property passes to certain relatives

5. Where the aggregate value of the property exceeds \$5,000, and any property passes in manner hereinbefore mentioned, either in whole or in part to or for the benefit of any lineal ancestor of the deceased, except father or mother, or to any brother or sister of the deceased, or to any descendant of such brother or sister, or to a brother or sister of the father or mother of the deceased, or to any descendant of such last mentioned brother or sister, the same or so much thereof as so passes shall be subject to a duty at the rate and on the scale as follows:

Where the aggregate value:

- (a) exceeds \$5,000 and does not exceed \$10,000, 5 per cent;
- (b) exceeds \$10,000 and does not exceed \$15,000, $5\frac{1}{2}$ per cent;
- (c) exceeds \$15,000 and does not exceed \$25,000, 6 per cent;
- (d) exceeds \$25,000 and does not exceed \$50,000, $7\frac{1}{2}$ per cent;
- (e) exceeds \$50,000 and does not exceed \$100,000, 10 per cent;
- (f) exceeds \$100,000, $12\frac{1}{2}$ per cent;

Where share exceeds \$5,000

6. Where the aggregate value of the property exceeds \$5,000, and the value of the property passing in manner hereinbefore mentioned to any one of the beneficiaries mentioned in paragraph 5 exceeds the amount hereinafter mentioned, a further duty shall be paid on the amount so passing in addition to the duty in paragraph 5, as follows:

Where the whole amount so passing to any one person:

- (a) exceeds \$5,000 and does not exceed \$25,000, $\frac{1}{2}$ per cent;
- (b) exceeds \$25,000 and does not exceed \$50,000, 1 per cent;
- (c) exceeds \$50,000 and does not exceed \$75,000, $1\frac{1}{2}$ per cent;
- (d) exceeds \$75,000 and does not exceed \$100,000, 2 per cent;
- (e) exceeds \$100,000 and does not exceed \$150,000, $2\frac{1}{2}$ per cent;
- (f) exceeds \$150,000 and does not exceed \$200,000, 3 per cent;
- (g) exceeds \$200,000 and does not exceed \$300,000, $3\frac{1}{2}$ per cent;
- (h) exceeds \$300,000 and does not exceed \$400,000, 4 per cent;
- (i) exceeds \$400,000 and does not exceed \$450,000, $4\frac{1}{2}$ per cent;
- (j) exceeds \$450,000 and does not exceed \$750,000, 5 per cent;
- (k) exceeds \$750,000 and does not exceed \$1,000,000, $5\frac{1}{2}$ per cent;
- (l) exceeds \$1,000,000, 6 per cent;

Where certain relatives are nonresident

7. Where the aggregate value of the property exceeds \$5,000, and any property passes in the manner hereinbefore mentioned to or for the benefit of a nonresident or nonresidents of Saskatchewan, being any lineal ancestor of the deceased (except the father or mother), any brother or sister of the deceased, any descendant of such brother or sister, any brother or sister of the father or mother of the deceased, or any descendant of such last mentioned brother or sister, the same or so much thereof as so passes shall be subject to a duty of 1 per cent in addition to any other duty payable under this Act;

Where deceased not domiciled in Saskatchewan

8. Where the aggregate value of the property exceeds \$5,000, and any property passes in the manner hereinbefore mentioned to or for the benefit of any lineal ancestor of the deceased (except the father or mother), or to any brother or sister of the deceased any descendant of such brother or sister, any brother or sister of the father or mother of the deceased, or any descendant of such last mentioned brother or sister, then if the decedent was not domiciled in Saskatchewan at the time of his death, the property or so much thereof as so passes shall be subject to a duty of 1 per cent in addition to any other duty payable under this Act;

How additional duty fixed where deceased dies outside of Saskatchewan

9. The additional duty provided for by paragraphs 2 and 6 shall be payable on the property in Saskatchewan, where the deceased dies elsewhere than in Saskatchewan, but for the purpose of fixing the rate of such duty the beneficial interest in property outside of Saskatchewan passing to the successor or other person on the same death shall be added to the value of property in Saskatchewan, and nothing in this Act shall be construed to impose any duty, directly or indirectly, on property outside of Saskatchewan owned by any deceased person so domiciled;

Rate where property passes to other persons

10. Where the aggregate value of the property exceeds \$5,000, and any property passes in manner hereinbefore mentioned, either in whole or in part, to or for the benefit of any person in any other degree of consanguinity to the deceased, than as above mentioned, or to or for the benefit of any stranger in blood to the deceased, the same or so much thereof as so passes shall be subject to a duty at the rate and on the scale as follows:

Where the aggregate value of the property:

- (a) exceeds \$5,000, and does not exceed \$10,000, 10 per cent;
- (b) exceeds \$10,000 and does not exceed \$25,000, 12½ per cent;
- (c) exceeds \$25,000, and does not exceed \$100,000, 15 per cent;
- (d) exceeds \$100,000, 20 per cent;

Where such other persons are nonresident

11. Where the aggregate value of the property exceeds \$5,000, and any property passes in the manner hereinbefore mentioned to or for the benefit of a nonresident or nonresidents of Saskatchewan, being any person in any other degree of consanguinity to the deceased than as mentioned in paragraphs 1 and 5, or to or for the benefit of any stranger in blood to the deceased, the same or so much thereof, as so passes shall be subject to a duty of 1 per cent in addition to any other duty payable under this Act;

Where deceased not domiciled in Saskatchewan

12. Where the aggregate value of the property exceeds \$5,000 and any property passes in the manner hereinbefore mentioned to or for the benefit of any person in any other degree of consanguinity to the deceased than as mentioned in paragraphs 1 and 5, or to or for the benefit of any stranger in blood to the deceased, then if the deceased was not domiciled in Saskatchewan at the time of his death, the property or so much thereof as so passes shall be subject to a duty of 1 per cent in addition to any other duty payable under this Act.

1919-20, c.13, s.6; R.S.S. 1920, c.30, s.11.

Executors not to transfer for stock until duty paid

12 No executor, foreign or otherwise, shall assign or transfer any bond, debenture, stock or share of any bank, or other corporation whatsoever, having its head office in Saskatchewan, standing in the name of the deceased person, or in trust for him, until the duty, if any, is paid or security is given as required by section 13, and any such bank or corporation allowing a transfer of any debenture, bond, stock or share contrary to this section shall be liable for such duty.

1917 (sess. 2), c.16, s.12; 1918-19, c.18, s.6;
R.S.S. 1920, c.30, s.12.

Filing inventory etc., liability of heir, etc.

13(1) Every heir, legatee, donee or other successor and every person to whom property passes for any beneficial interest in possession or in expectancy shall be liable for the duty upon so much of the property as so passes to him, and shall within six months after the death of the deceased or such later time as may be allowed by the Attorney General make and file with the clerk of the surrogate court of the district in which the deceased had a fixed place of abode or in which the property or any part thereof is situate a full, true and correct statement in duplicate under oath showing:

- (a) a full itemised inventory in detail of all the property of the deceased person including any property situate outside of Saskatchewan and the fair market value thereof on the date of his death;
- (b) the several persons to whom the same passes, their places of residence and the degrees of relationship, if any, in which they stand to the deceased.

Where one files statement others relieved

(2) Where any one of the persons mentioned in subsection (1) has made and filed the statement required by that subsection, the Attorney General may dispense with the making of the statement by any other of them.

Inventory, etc , filed by applicant and security given

(3) Before the issue of letters probate or letters of administration or any other grant of letters made by a surrogate court in the estate of a deceased person and before the resealing of any grant of probate or administration or other similar grant made by any court outside of Saskatchewan, a statement under oath similar to that required by subsection (1) shall be made in duplicate by the applicant, or where there are two or more applicants by all the applicants and filed with the clerk of the surrogate court of the district in which application is made; and if the duty has not been paid by the successors or if security by a deposit of money to the satisfaction of the Attorney General has not been given, the applicant or applicants shall, in consideration of the grant applied for being made, furnish a bond in a penal sum equal to 10 per cent of the dutiable value of the property of the deceased person in respect of which his estate may be or may become liable to succession duty under this Act, the said bond to be executed by the applicant or applicants and two sureties to be approved by the said clerk or to be executed by the applicant or applicants and a guarantee company approved by the Lieutenant Governor in Council under the provisions of *The Guarantee Companies Securities Act*, and to be conditioned for the due performance of the duty of the applicant or applicants under this Act as to accounting to his Majesty for the succession duty for which the property of the deceased is chargeable in default of payment being made by the persons liable therefor:

Provided however that notwithstanding anything contained in this subsection, in all cases in which the amount of duty payable under this Act exceeds 10 per cent of the dutiable value of the property of the deceased person in respect of which the estate may be or may become liable to succession duty under this Act, the penal sum in the bond to be furnished shall be equal to 20 per cent of such dutiable value.

Accepting lump sum as security

(4) The Attorney General may accept a sufficient sum as security for the due payment of any duty in lieu of or in addition to any other security, and he may in such case allow to the depositor interest thereon at a rate not exceeding 4 per cent per annum upon so much thereof as from time to time exceeds the amount of duty which has been payable under this Act.

Exceptions in furnishing security

(5) Subsections (1), (2), (3) and (4) shall not apply as respects the provisions requiring security to estates in respect of which no succession duty is payable or estates in which the applicant to the surrogate court is an official administrator acting in that capacity or is a trust company approved by the Lieutenant Governor in Council under the provisions of section 62 of *The Trust Companies Act*, or of any Act or ordinance which that Act replaces.

Duplicate statements to Attorney General

(6) One duplicate of the said statement shall be forthwith transmitted by the clerk of the said court to the Attorney General, who shall determine the amount (if any) in which the property or any part thereof is subject to succession duty or will become subject thereto in the happening of a contingency and shall as soon as may be forward a statement of the same to the said clerk.

Fee paid on filing statement

(7) On all applications for letters probate or letters of administration or any other grant of letters made to a surrogate court in the estate of a deceased person or for the resealing in Saskatchewan of any grant of probate or administration or other similar grant made by any court outside of Saskatchewan, and on the filing of a statement under oath by any person liable or accountable for duty under this Act, the applicant or one of the applicants or the person liable or accountable as aforesaid, shall at the time of filing the statement required by this Act pay to the clerk of the court such fee as may be fixed by the Lieutenant Governor in Council for the examination of such statement by the Attorney General and the said clerk shall forthwith transmit such fee to the Attorney General.

Property not disclosed on application for probate, etc.

(8) If at any time it is discovered that any property was not was not disclosed upon the grant of letters probate, or of administration, or the filing of the account, the person acting in the administration of such property and the person who is liable for the duty payable under this Act shall pay to the Attorney General the amount which, with the duty (if any) previously payable or paid on such property shall be sufficient to cover the duty chargeable according to the true value thereof at the rates fixed by this Act, together with interest thereon, and shall at the same time pay to the Attorney General as a penalty a further duty of 25 per cent of the duty chargeable on the value of the property not disclosed, and shall also, within two months after the discovery of the omission, deliver to the clerk of the surrogate court an affidavit or sworn account setting forth the property so not disclosed, and the value thereof, in default of which he shall incur a penalty of \$10 for each day during which the default continues.

1917 (sess. 2), c.16, s.13; 1918-19, c.18, s.7;
R.S.S. 1920, c.30, s.13.

Valuation by appraiser

14(1) In case the Attorney General is not satisfied with the statement filed or as to the correctness thereof he may direct in writing some competent person to make a valuation and appraise the estate and also to appraise any property alleged to have been improperly omitted from the said statement.

(2) Any appraiser appointed under the provisions of this section shall forthwith give due and sufficient written notice to the executors or administrators and to such other persons as the Attorney General may direct of the time and place at which he will appraise the property included in the inventory or any property which in his opinion should be included therein and shall appraise the same accordingly at its fair market value and make a written report in duplicate of the appraisement together with such other facts in relation thereto as the Attorney General may by order require and such report shall forthwith be filed in the office of the clerk of the proper surrogate court and for the purpose of the said inquiry and appraisement the said appraiser shall have all the powers which may be conferred upon commissioners under *The Public Inquiries Act*.

(3) The appraiser shall be entitled to receive the sum of \$10 per day for services performed under this Act, and his actual and necessary travelling expenses, and the same shall be paid to him by the Provincial Treasurer.

(4) One duplicate of the said report shall be forthwith transmitted by the clerk of the said court to the Attorney General.

(5) If the Attorney General and the other persons interested do not agree on the amount of the aggregate and dutiable value respectively of any estate, or on the rate or rates of duty applicable thereto, or on the amount of succession duty payable in any case or instance, the Provincial Auditor shall, at the request of the Attorney General, make an assessment, deciding and fixing the cash value at the date of the death of the decedent, of every estate, life estate, annuity, contingent interest, remainder, interest in expectancy, and every other estate and interest whatsoever, and also assessing the rate or rates of duty applicable thereto, and the amount of succession duty payable, and such assessment, upon being filed with the Attorney General, shall be deemed to declare correctly the aggregate and dutiable value respectively of every such estate, the rate or rates of duty applicable thereto and the amount of succession duty payable, until varied, rescinded, or otherwise altered on appeal.

Appeal from appraisement or assessment

(6) The Attorney General or any interested person dissatisfied with the appraisement or assessment may within thirty days after the making and filing of such appraisement or assessment, appeal therefrom to a judge of the Court of King's Bench and upon such appeal the said judge shall have jurisdiction to determine all questions of valuation and the liability of the appraised estate or any part thereof for such duty.

1917 (sess. 2), c.16, s.14; 1919-20, c.13, s.7;
R.S.S. 1920, c.30, s.14.

Appointment of commissioner to inquire into estate

15(1) The Attorney General may appoint a commissioner, whose duties shall be to:

- (a) ascertain and inquire into what property, if any, is subject to succession duty under the provisions of this Act; the fair market value of such property, the amount of duty payable upon such property and the persons liable therefor;
- (b) fix and settle the amount of the debts and other allowances and exemptions and assess the cash value of every annuity, term of lease, term of years, life estate, income or other estate, and of every interest in expectancy as provided by this Act;

(c) make inquiries as to any property transferred *inter vivos* or wrongfully omitted from any inventory filed; and

(d) make such inquiries and investigations, under oath or otherwise, as may be deemed necessary in the interest of the province by such commissioner as to estates of deceased persons wholly or in part situate in this province, of which the owner or owners died upwards of eighteen months before the beginning of such inquiry or investigation and as to which no letters of probate or letters of administration are known to have been issued, and which are believed to be liable to pay succession duty to this province, and to report thereon to the Attorney General;

(e) generally make inquiry as to any matter or thing arising under this Act in connection with the estate of any deceased persons.

Notice to persons

(2) The commissioner shall direct that notice be given by personal service or otherwise to the executor or such interested persons as he thinks proper.

Powers of commissioners

(3) The commissioner shall have all the powers of a judge of the Court of King's Bench of Saskatchewan at the trial of any action, including power to employ stenographers and other necessary assistants, and all the powers which may be conferred upon a commissioner under *The Public Inquiries Act*, and in addition thereto may, either at or previous to the hearing, make such order for the attendance and examination of any person or the officer or officers of any corporation for discovery or otherwise as he may deem expedient and may direct the persons to be examined to make production upon oath of any books, papers or other writings or documents which may be in the possession of such person or of any corporation.

Taking evidence

(4) Where the Attorney General or any person interested desires to produce for use before the commissioner the evidence of any person to be taken *de bene esse* or to be taken outside of Saskatchewan, an order may be made for the examination of such person or for the issue of a commission in the like circumstances and with the like effect as a similar order may be made in an action.

Evidence taken down

(5) The evidence of the witnesses taken before such commissioner shall be taken down in writing and shall, at the request of either the Attorney General or the person interested be transmitted by the commissioner to the Attorney General.

Appointment of guardian

(6) The commissioner may, with the consent of the Official Guardian, appoint for the purpose of this Act, a guardian of any infant who has no guardian.

Costs

(7) The costs of proceedings shall be paid as directed by the commissioner.

Filing report of commission

(8) The report of the commissioner may be filed in the office of the local registrar of the Court of King's Bench of Saskatchewan in the city of Regina.

Report may be made a judgment

(9) Upon the report being so filed the Court of King's Bench of Saskatchewan or a judge thereof may by order, on motion of the Attorney General or of any person interested in the estate, confirm the report or vary or modify the same and direct judgment to be entered in the Court of King's Bench of Saskatchewan in accordance with such order, and such report shall be confirmed by the court or judge unless good reasons to the contrary appear. Such judgment when entered may be enforced in the same manner and by the like processes as if the judgment had been originally given by a judge of the Court of King's Bench after the hearing and trial of an action.

Entry of judgment

(10) The judgment shall be entered in the same manner as a judgment of the court after the trial.

Appeal

(11) Either the Attorney General or any person interested may appeal from the said judgment to the Court of Appeal, but there shall be no further or other appeal.

Rules of procedure

(12) Rules of court for the better carrying out of the purposes of this Act and the regulation of practice hereunder, including the practice as to appeals, may be made by any authority to whom is committed from time to time the power of making rules of court; but until such rules are made the practice shall be governed by the rules of the Court of King's Bench of Saskatchewan so far as the same are applicable.

1917 (sess. 2), c.16, s.15; R.S.S. 1920, c.30, s.15.

Payment of duty: time and conditions

16(1) The duty imposed by this Act, unless otherwise herein provided, shall be due and payable at the death of the deceased, and if the same is paid within eighteen months thereafter no interest shall be charged or collected thereon, but if not so paid, interest at the rate of 5 per centum per annum from the death of the deceased shall be charged and collected upon the amount remaining from time to time unpaid, and such duty, or so much thereof as remains unpaid, with interest thereon, shall be and remain a lien upon the property in respect of which it is payable until paid:

Provided that the duty chargeable upon a legacy given by way of annuity, whether for life or otherwise, may be paid in four equal, consecutive, annual instalments, the first of which shall be paid before the falling due of the first year's annuity and each of the three others within the same period in each of the next succeeding three years, and for nonpayment when due, interest shall be collected from the date of the maturity of each instalment until paid, and if the annuitant dies before the expiration of the four years, the balance of the duty shall be payable by the estate or fund out of which the annuity is charged or derived.

(2) The Lieutenant Governor in Council, upon proof to his satisfaction that payment of the duty within the eighteen months mentioned in subsection (1) would be unduly onerous may by order extend the time for the payment to such date and upon such terms as may be deemed proper and the duty shall be due and payable as in said order set forth.

(3) For payment before the time provided for in this section the Attorney General may allow to the person accountable for the duty, interest at a rate not exceeding 4 per centum per annum upon the amount so paid.

(4) Where the whole or a part of the income or interest of property is directed to be accumulated for a period for the benefit of any person or persons or class to whom or to any of whom at the expiration of such period such property passes, or income, or interest, becomes payable, such property shall be deemed for the purpose of this Act an interest in possession, passing at the death of the deceased, and the duty thereon shall be payable within eighteen months thereafter.

(5) Property passing upon the death in respect to which a person is given such a general power to appoint, as is mentioned in clause (g) of subsection (1) of section 9, shall be liable to duty, and the duty thereon shall be payable in the same manner and at the same time as if the property itself had been given to the donee of the power.

(6) When there is no duty payable or when the duty or any part thereof has been paid or secured to the satisfaction of the Attorney General he shall, if required by the person accounting for the duty, give a certificate to that effect which shall discharge from any further claim for such duty the property mentioned in the certificate:

Provided the Attorney General shall not be bound to grant such certificate until the expiration of one year from the death of the deceased.

(7) Such certificate shall not discharge any person or property from the duty in case of fraud or failure to disclose material facts, and shall not affect the rate of duty payable in respect of property afterwards shown to have passed on the death, and the duty in respect of such property shall be at such rate as would be payable if the value thereof were added to the value of the property in respect of which duty has been already accounted for:

Provided that a certificate of the Attorney General purporting to be a discharge of the whole duty payable in respect of property included in the certificate shall exonerate from duty property in the hands of a *bona fide* purchaser for valuable consideration without notice.

1917 (sess. 2), c.16, s.16; R.S.S. 1920, c.30, s.16.

Time for payment of duty on interest in expectancy

17(1) Where the dutiable property includes any interest in expectancy the duty on such interest may be paid within the eighteen months limited by subsection (1) of section 16 and when so paid the duty shall be on the value of such interest ascertained as provided herein as at the death of the deceased.

Payment after time limited

(2) With the consent in writing of the Attorney General the duty may be paid after the time so limited and before such interest comes into possession; but if such consent is given the duty shall then be on a value not less in any event than the value of such interest in expectancy ascertained as provided herein as at the date when the duty is paid; and no deduction shall be made by reason of duty paid or payable on any prior estate, income or interest.

Payment forthwith when interest in expectancy falls into possession

(3) The duty on any interest in expectancy, if not sooner paid, shall be payable forthwith when such interest comes into possession, in which case the duty shall be on the value ascertained as provided herein as at the date of coming into possession; and no deduction shall be made by reason of duty paid or payable on any prior estate, income or interest, and if such duty is not so paid, interest at the rate of 5 per cent per annum shall be charged and collected thereon from the date when such interest in expectancy came into possession.

Where no person presently beneficially entitled

(4) Subject to the provisions of subsection (4) of section 16 where any property so passes that no person is beneficially entitled to the present enjoyment of the income or any part thereof for any term of years, or other period, whether certain or uncertain, the duty shall be payable on the present value of such income or part thereof for such term or period computed as provided by subsection (5) of section 14 and shall be payable within eighteen months after the death of the deceased.

Commutation of duty

(5) Notwithstanding that the duty may not be payable of duty under this section until the time when the right of possession or actual enjoyment accrues, an executor or person who has the custody or control of the property may, with the consent of the Attorney General, commute the duty which would or might, but for the commutation, become payable in respect of such interest in expectancy, for a certain sum to be presently payable, and for determining that sum the Attorney General shall cause a present value to be set upon such duty, regard being had to the contingencies affecting the liability to, and the rate and amount of such duty and interest; and on the receipt of such sum the Attorney General shall give his certificate of discharge from such duty.

Interest in expectancy charged with duty paid

(6) Where the duty on any interest in expectancy has been commuted and paid under the provisions of this section before such interest in expectancy falls into possession, the duty so paid shall be charged on such interest in expectancy and shall be repaid with interest at the rate of 4 per cent per annum to the person who has paid the same by the person entitled to such interest in expectancy at the time when such interest comes into possession.

Composition by Attorney General for duty payable in certain cases

(7) Where it appears to the Attorney General, that, by reason of the number of deaths on which property has passed or of the complicated or contingent nature of the interests of different persons in property passing on the death, it is difficult to ascertain exactly the rate or amount of duty payable in respect of any property or any interest therein, or so to ascertain the same without undue expense in proportion to the value of the property or interest, the Attorney General on the application of any person accountable for any duty thereon and upon his furnishing to the Attorney General all the information in his power respecting the amount of the property and the several interests therein and other circumstances of the case, may, by way of composition for all or any duty payable in respect of the property or interest and the various interests therein or any of them, assess such sum on the value of the property or interest, as having regard to the circumstances appears proper, and may accept payment of the sum so assessed in full discharge of all claims for duty in respect of such property or interest and shall give a certificate of discharge accordingly.

When no executor accountable for duty

(8) Where property passes on the death of the deceased and no executor or administrator can be made accountable for succession duty in respect of such property every person to whom any property so passes for any beneficial interest in possession and also to the extent of the property actually received or disposed of by him every trustee, guardian, committee or other person in whom any interest in the property so passing or the management thereof is at any time vested and every person in whom the same is vested in possession by alienation or other derivative title shall be accountable for the succession duty in respect of such property and shall within two months after the death of the deceased or such later time as the Attorney General allows deliver to the clerk of the surrogate court of the judicial district in which the said property is situate an account to the best of his knowledge and belief of the property which account shall be verified under oath.

Duty payable out of share

(9) The duty imposed by this Act shall be payable out of the share of each person or beneficiary entitled to share in the property of the deceased according to the rate applicable to such person or beneficiary.

Requiring of further information by Attorney General

(10) The Attorney General may at any time require such information on oath or otherwise as is in his opinion necessary to enable him to ascertain the amount of duty payable on any property, and until such information is furnished to his satisfaction letters probate or letters of administration shall not issue or be resealed.

Fee on filing supplementary material

(11) On the filing of any supplementary affidavit or other supplementary material the applicant or applicants shall at the time of filing the same pay to the clerk of the court with whom such affidavit or other material is filed, such fee as may be fixed by the Lieutenant Governor in Council for the examination of such affidavit or other material by the Attorney General, and the said clerk shall forthwith transmit such fee to the Attorney General.

1917 (sess. 2), c.16, s.17; 1918-19, c.18, s.8;
R.S.S. 1920, c.30, s.17.

Duty paid Provincial Treasurer

18 The succession duty provided for by this Act shall be over and above the probate or other fees now payable or prescribed from time to time by law and when collected shall be paid to the Provincial Treasurer for the use of the province.

1917 (sess. 2), c.16, s.18; R.S.S. 1920, c.30, s.18.

Extension of time for payment of duty

19 Upon the application of any person liable for the payment of the duty the surrogate court judge may from time to time on notice to the Attorney General, and for just cause shown, make upon such terms as he deems proper an order extending the time fixed by this Act for payment thereof for any period, in the aggregate not exceeding one year or with the consent of the Attorney General for a longer period, but, unless the judge otherwise orders, the duty shall nevertheless bear interest at the rate of 5 per centum per annum from the day upon which such duty might have been paid without interest.

1917 (sess. 2), c.16, s.19; R.S.S. 1920, c.30, s.19.

Nonpersonal liability of executors not to transfer property until duty paid

20(1) No executor or trustee shall in the first instance be personally liable to pay the duty on any property to which any legatee, donee, or other successor is beneficially entitled, but an executor, trustee, or other person in whom any interest in any property so passing to any legatee, donee or other successor, or the management thereof, is at any time vested, shall not transfer such property to the person so entitled without deducting therefrom the duty for which such successor is liable and any executor, trustee or other person who transfers such property without deducting the duty therefrom shall pay the Attorney General the amount of such duty in respect of such property and interest thereon together with an additional rate of 50 per cent of the duty payable in respect of such property and such combined amounts shall be recoverable against the executor, trustee or other person so chargeable.

Money retained by executor paid over the Attorney General

(2) Every sum of money retained by an executor or trustee or paid into his hands for the duty on any property shall be paid by him forthwith to the Attorney General or as the latter directs.

(3) Such executor and trustee shall for the purpose of the collection and payment of any duty which under the provisions of this Act it is his duty to collect and pay over to the Attorney General be deemed to be a revenue officer for the collection thereof within the meaning of *The Treasury Department Act*.

Persons liable to duty may raise same by sale, etc.

(4) Any person who may be required to pay the duty in respect of any property which has come into his possession or is vested in him or is under his control shall, for the purpose of paying such duty or raising the amount of the duty when already paid, have power to raise the amount of such duty and interest and expense properly paid or incurred by him in respect thereof by sale, mortgage or lease of so much of the property as may be necessary for such purpose.

1917 (sess. 2), c.16, s.20; R.S.S. 1920, c.30, s.20.

Refunding duty upon subsequent payment of debts

21 Where any debts shall be proved against the estate of a deceased person, after the payment of legacies or distribution of property from which the duty has been deducted, or upon which it has been paid, and a refund is made by the legatee, devisee, heir or next of kin, a proportion of the duty so paid shall be repaid to him by the executor, if such duty has not been paid to the Attorney General, or by the Attorney General if it has been so paid.

1917 (sess. 2), c.16, s.21; R.S.S. 1920, c.30, s.21.

Fees of clerks of courts, etc.

22 The officials of the courts shall be entitled to take for the performance of duties and services under this Act fees similar to those payable to them under the rules of the court in which proceedings are taken.

1917 (sess. 2), c.16, s.22; R.S.S. 1920, c.30, s.22.

Recovery of succession duties by action

23(1) Any duty payable under this Act shall be recoverable with full costs as a debt due to His Majesty from any person liable therefor by action in or on summary application to any court of competent jurisdiction and it shall not in any such action be necessary for the plaintiff to show that the proceedings authorised by the preceding sections have been taken.

Matters determined by Court of King's Bench in action

(2) The Court of King's Bench shall, irrespective of the amount involved, have jurisdiction to determine what property is liable to duty under this Act, the amount of such duty and the time or times when the same is payable, and may itself or through any referee exercise any of the powers conferred upon any officer or person by this Act.

Action may be brought before time for payment of duty

(3) An action may be brought for any of the purposes in this Act mentioned notwithstanding the time for the payment of the duty has not arrived, subject to the discretion of the court as to costs and such action shall be considered as an ordinary action in the said court.

Production of documents, examination of witnesses, etc.

(4) In every such action the Attorney General shall have the same right either at, before or after the trial, to require the production of documents, to examine parties or witnesses, or to take such other proceedings in aid of the action as a plaintiff has in an ordinary action.

Appeal

(5) An appeal shall lie to the Court of Appeal in any such action wherever an appeal would lie if the action were between subject and subject.

1917 (sess. 2), c.16, s.23; R.S.S. 1920, c.30, s.23.

Filing of notice of lien

24 Whenever it is claimed that any land or any property secured by any mortgage or incumbrance upon land is or may be subject to succession duty, the Attorney General may, when deemed necessary, cause to be filed in the land titles office wherein the certificate of title of such land, or such mortgage or incumbrance is registered, a notice of lien (form 1) and thereafter such land, mortgage or incumbrance shall be subject to a lien in favour of the Attorney General for the amount of succession duty due or payable in respect of such land, mortgage or incumbrance until such succession duty is paid or the notice is withdrawn.

1917 (sess. 2), c.16, s.24; 1918-19, c.18, s.9;
R.S.S. 1920, c.30, s.24.

Entry by registrar

25 Upon the receipt of such notice the registrar shall enter the same in the day book and shall make a memorandum upon the certificate of title of the land or upon that of the land mortgaged or incumbered, as the case may be, that the land or mortgage or incumbrance is subject to a lien for succession duty in favour of the Attorney General.

1917 (sess. 2), c.16, s.25; R.S.S. 1920, c.30, s.25.

Registrar not to register any instrument unless subject to lien

26(1) So long as any such notice remains in force the registrar shall not register any instrument purporting to affect the land, mortgage or incumbrance in respect of which such notice is filed unless such instrument is expressed to be subject to the lien of the Attorney General for succession duty, but the Attorney General may, at any time, by letter to the registrar withdraw any such notice and a memorandum of such withdrawal shall be made by the registrar upon the certificate of title upon which the memorandum was made.

(2) Any such withdrawal by the Attorney General shall be without prejudice to his right to file any further or other notice if deemed necessary.

1917 (sess. 2), c.16, s.26; R.S.S. 1920, c.30, s.26.

Effect of registration

27 Registration by way of such notice shall have the same effect as to priority as the registration of any instrument under *The Land Titles Act*.

1917 (sess. 2), c.16, s.27; R.S.S. 1920, c.30, s.27.

Remedies are additional

28 The remedies provided in sections 24 to 27 shall be in addition to those provided by the other provisions of this Act, and nothing contained therein shall affect the right of the Crown to claim a lien independently of the said sections.

1917 (sess. 2), c.16, s.29; R.S.S. 1920, c.30, s.28.

Consent of Attorney General

29 No letters of probate or of administration or other grant with respect to the estate of a deceased person or with respect to any part thereof shall issue in this province without the consent of the Attorney General or some person deputed to act for him.

1917 (sess. 2), c.16, s.30; R.S.S. 1920, c.30, s.29.

Succession duty a debt due the Crown

30(1) Succession duty under this Act is hereby declared to be and to rank as a debt due to the Crown in right of the Province of Saskatchewan immediately before the death of any person who at the time of his death was the owner of or had an interest in any property in Saskatchewan which at the death of such person became or shall become liable for succession duty.

Lien in favour of the Crown

(2) Any succession duty payable by, from, or out of any portion of the estate of a deceased person (including any and all succession duty payable by, from, or out of any legacy, bequest, devise, devolution, or other succession) shall upon the death of such person become and be a lien in favour of the Crown in right of the Province of Saskatchewan on and against all property, real or personal, in Saskatchewan owned by the decedent at the time of his death, and such lien shall continue to bind all such property until the succession duty has been fully paid, together with interest, if any, and penalties, if any, payable thereon or in connection therewith.

1917 (sess. 2), c.16, s.31; R.S.S. 1920, c.30, s.30.

Request of devise to executor or trustee in lieu of commissions

31 Where a bequest or devise of property, which otherwise would be liable to the payment of duty under this Act, is made to an executor or trustee in lieu of commission or allowance, and the said bequest or devise exceeds what would be reasonable compensation for the services of such executor, or trustee such excess shall be liable for duty, and a reasonable compensation shall, unless otherwise agreed upon with the Attorney General, be fixed by a judge of the Court of King's Bench.

1917 (sess. 2), c.16, s.32; R.S.S. 1920, c.30, s.31.

Remission of duty in cases of persons killed in the war

32 Where any person dies of wounds inflicted, accident occurring or disease contracted, within twelve months before the death while in the active military or naval service of His Majesty, whether in Canada or abroad, the Attorney General may, if he thinks fit, remit the whole or any part of the duty chargeable in respect of property passing upon the death of the deceased to the wife, husband, child, son-in-law, daughter-in-law, father, mother, brother or sister of the deceased.

1917 (sess. 2), c.16, s.34; R.S.S. 1920, c.30, s.32.

Lieutenant Governor in Council may make regulations

33 The Lieutenant Governor in Council may from time to time make rules and regulations for carrying into effect the provisions of this Act (including the enforcement of liens created by this Act) and providing for cases not herein provided for, and such rules and regulations, upon being published in *The Saskatchewan Gazette*, shall have the force of law and the same may from time to time be repealed in whole or in part or amended or added to by the Lieutenant Governor in Council.

1917 (sess. 2), c.16, s.35; R.S.S. 1920, c.30, s.33.

SUCCESSION DUTY

c. 30

SCHEDULE

(Section 24)

FORM 1

CANADA:

PROVINCE OF SASKATCHEWAN

The Succession Duty Act.

NOTICE OF LIEN

To the Registrar _____ District:

Take notice that succession duty is claimed by the Attorney General of the Province of Saskatchewan, representing His Majesty the King in that behalf, in respect of _____ passing on the death of _____ late of the _____ of _____ in the _____ of _____ deceased, for which a lien exists (or, may exist, *as the case may be*) under *The Succession Duty Act* and that the registration of any person as owner of or of any instrument affecting the said _____ is forbidden unless such instrument is expressed to be subject to such lien.

Dated this _____ day of
 _____ A.D. 19 ____ ,
 at the _____ of _____
 in the Province of Saskatchewan.

}

.....
 (Deputy)
 Attorney General.

