

*The Committee of Council submit for the consideration of
His Honour the Lieutenant-Governor a Bill intituled*

An Act respecting Probate Duty.

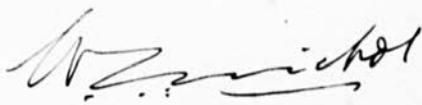
*and advise that the same be transmitted by Message to the
Legislative Assembly.*

Victoria, Fourteenth day of November, A.D. 1923.

John Oliver.
Presiding Member of the Executive Council.

Approved this Fourteenth day of November, A.D. 1923.

W. Mitchell


Lieutenant-Governor.

HON. MINISTER OF FINANCE.

BILL.

No. 22.]

[1923.

An Act respecting Probate Duty.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:—

1. This Act may be cited as the "Probate Duty Act." R.S. Short title. 1911, c. 183, s. 1.

2. On every probate and on every letters of administration there Probate duty. shall be collected by way of duty, for the raising of a revenue for Provincial purposes, a charge of one per centum on the value of an estate to father, mother, husband, brother, sister, son-in-law, or daughter-in-law of deceased; and in case of all other legatees, or next of kin, except wife and children and grandchildren, five per centum on the value of the estate shall be charged. R.S. 1911, c. 183, s. 2; 1914, c. 57, s. 2 (*part*); 1921 (2nd Sess.), c. 40, s. 2 (*redrawn*).

3. Every gift by any will or testamentary instrument of any Gifts included within the meaning of estate. person which by virtue of any such will or testamentary instrument is payable, or has effect or is satisfied out of the personal or movable estate or effects of such person, or out of any personal or movable estate or effects which such person had power to dispose of, or which gift is payable or has effect or is satisfied out of or is charged or rendered a burden upon the real or heritable estate of such person, or any real or heritable estate, or the rents or profits thereof, which such person had any right or power to charge, burden, or affect with the payment of money, or out of or upon any moneys to arise by the sale, burden, mortgage, or other disposition of any such real or heritable estate or any part thereof, whether such gift is by way of annuity or in any other form, and also every gift which has effect as a donation mortis causa, shall be



deemed an estate within the true intent and meaning of section 2, and shall be subject and liable to the said duties accordingly: Provided that no sum of money which by any marriage settlement is subjected to any limited power of appointment to or for the benefit of any person therein specially named or described as the object of such power, or to or for the benefit of the issue of any such person, shall be liable to the said duties on estates under the will in which such sum is appointed or apportioned in exercise of such limited power. 1914, c. 57, s. 2 (*part*).

VICTORIA, B.C.:

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1923.