## THE DOMINION SUCCESSION DUTY ACT:[1] ITS EFFECT ON THE SUCCESSION LAW OF QUEBEC[1A]:

I think that it may be asserted with some confidence that no more important legislation has been adopted by the Canadian Parliament for many years than this statute which was sanctioned on the 14th June, 1941, but of which some provisions relate back to the 29th April, 1941, when the budget speech, I believe, was delivered in the House of Commons. It was rather rapidly passed as the following dates show. On May 26th the rules of procedure of the House of Commons were suspended to allow the Minister of Finance to introduce and move the first reading of Bill No. 79, the short title of which was *The Dominion Succession Duty Act.* The second reading took place on May 28th. The Committee stage immediately followed and and on that day and the morrow there was some discussion. The third reading and final passage of the Bill in the House of Commons occurred on May 29th. The features which I will venture to emphasize were not mentioned in the debate in the House.

Readers of this REVIEW are, of course, well aware that the civil law of French origin rules in Quebec, while the common law of England is followed in the other provinces. Each system is supreme in its own jurisdiction, and each system has its own law of succession. That is my starting point.

Since the final years of the last century provincial laws levying taxation upon successions have existed in the provinces. The earliest Succession Duty Act in Quebec was 55–56 Victoria, chapter 17 (1892). The rate of taxation was moderate at first, but it was gradually increased until it reached quite a high figure in 1935 by 25–26 George V, c. 17. The other provinces had taxed their own successions, so there was necessarily a unity of conception and operation between each taxing statute and the successions which it taxed.

Into this field, so occupied, comes, in 1941, the Dominion Succession Duty Act. My first observation must be—and that is why I undertook to write this article—that the new legislation ignores entirely, outside of two casual references to institutes and substitutes, the Quebec law of successions and gifts. This,

[1] 4 & 5 Geo. VI, c. 14.

[1A] When articles are referred to, they are those of the Civil Code of Quebec.

I fear, will cause some confusion and conflict of legislation in that province. My only purpose is to make a rapid survey of the new legislation and to show where there may be practical difficulties, which, no doubt, the draftsman might have avoided had he considered the Quebec legal system.

I do not intend in this connection to discuss problems of constitutional law. There are two propositions, however, which I think I may lay down :—

1. The British North America Act has granted the Dominion the widest powers of taxation. Parliament is empowered to raise money "by any mode or system of taxation". The constitutional Act is silent as to what may be the subjects of this taxation.

2. The provinces have exclusive jurisdiction to legislate in respect of successions, gifts, wills, trusts and substitutions. There are no successions which the Dominion can tax except the provincial ones.

Upon this basis I will assume that, by a properly framed statute, and without reference to the statute under consideration, the Dominion can levy a tax on provincial successions. This does not mean however, in my view, that the Dominion can change these provincial successions in order to make the tax more productive. A province can do that but not the Dominion.

In surveying the Dominion legislation I will be guided by the two principles which I have ventured to formulate. I confess that I was quite surprised when I found that the draftsman had erected his structure upon a foundation exclusively derived from the common law. I repeat that our law in Quebec which governs successions, gifts, wills, trusts, substitutions, and the like, is the civil law contained in the Civil Code, and this law was ignored. A casual glance at the provisions of the statute shows this. And it was frankly admitted in Parliament that the measure submitted by the Minister of Finance was largely based upon the English Succession Duty Act of 1853.

The result is that the Dominion statute is quite full of technical expressions of the common law having possibly no counterpart in the civil law of Quebec, and not easily understood there, such as "substitutive limitation", "joint tenancy", "interest in expectancy", "estate by the curtesy", etc. The definition of "interest in expectancy" affords a good illustration, for it is said to include "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 on the determination of a lease". A statute so framed can hardly be considered easily adaptable to the legal system of Quebec.[2]

### Scope of the Statute

The scope of the statute and of the taxation it imposes is very wide.

We have first, in section 2, the following definition of the term "succession", every word of which is taken from the English Succession Duty Act of 1853:

> Succession means 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 of any deceased person, 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 such deceased person, to any other person in possession or expectancy, and also includes any disposition of property deemed by this Act to be included in a succession.

The definition of the English statute of 1853[3] is of course not binding in Quebec and its inclusion in the Dominion Succession Duty Act of 1941 does not make it authoritative as against the definition of Article 596 of the Civil Code.

> *Article 596.* Succession is the transmission by law or by the will of man, to one or more persons, of the property and the transmissible rights and obligations of a deceased person.
>
> In another acceptation, the word succession means the universality of the things thus transmitted.

Another reason why we cannot accept in Quebec the definition of the Dominion Succession Duty Act is because that definition, as shown by its final language, is made to include some twelve "dispositions of property" which we find in subsection 1 of section 3 of the Dominion Statute. I will give the full text of these twelve paragraphs which show the very wide scope of this measure.

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[2] For the same reason it was extremely difficult to translate the Dominion statute into French. The French version of this statute is therefore of little assistance in construing the English original.

[3] That definition uses the expression "substitutive limitation" which would have to be defined. It is of course not a reference to the substitutions of our law.

(a) Property and income therefrom voluntarily transferred by grant, bargain or gift, or by any form or manner of transfer made in general contemplation of the death of the grantor, bargainor 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;

(b) Property taken as a *donatio mortis causa;*

(c) 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 on or after the twenty-ninth day of April, one thousand nine hundred and forty-one, and within three years prior to the death of the deceased;

(d) Property taken under a gift whenever made of which actual and bona fide possession and enjoyment shall not have been assumed by the donee or by a trustee for the donee immediately upon the gift and thence-forward retained to the entire exclusion of the donor or of any benefit to him, whether voluntary or by contract or otherwise;

(e) 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 was 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 each of the survivors;

(f) Property passing to a beneficiary upon or in consequence of the death of the deceased, where such property passes under any past or future settlement made by deed or any other instrument not taking effect as a will, whereby an interest in such property 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. The expression "settlement" is to include any trust, whether expressed in writing or otherwise, in favour of any person, and if contained in a deed or other instrument effecting the settlement, whether such a deed or other instrument was made for valuable consideration or not as between the settlor and any other person;

(g) 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;

(h) Money received or receivable under a policy of insurance effected by any person on his life, or effected on his life by a personal corporation, whether or not such insurance is payable to or in favour of a preferred beneficiary within the meaning of any statute of any province relating to insurance, where the policy is wholly kept up by him or by such personal corporation 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 or by such personal corporation, where the policy is partially kept up by him or by such personal corporation for such benefit;

(i) Property of which the person dying was at the time of his death competent to dispose;

(j) Property transferred to or settled on or agreed to be transferred to or settled on any person or persons whatsoever on or after the twenty-ninth day of April, one thousand nine hundred and forty-one, and within three years of the death, by the deceased person, in consideration of marriage;

(k) Property transferred on or after the twenty-ninth day of April, one thousand nine hundred and forty-one, and within three years prior to the death of the deceased for partial consideration in money or money's worth paid to the transferor for his own use and benefit to the extent to which the value of the property when transferred exceeds the value of the consideration so paid;

(l) Any estate in dower or by the curtesy in any land of the person dying to which the wife or husband of the deceased becomes entitled on the decease of such person.

If I am right in thinking that when the Dominion taxes Quebec successions it must take these successions as Quebec law has made them, I have no doubt that these twelve paragraphs go beyond what is a succession by Quebec law.

To shorten this article I will refer only to a few of the twelve paragraphs which seem to me exceptionally objectionable, which of course does not mean that the others are acceptable.

*Paragraphs (d), (f). Gifts reserving usufruct to donor.*—The statute having ranged gifts made in contemplation of death among the "dispositions" included within the meaning of the expression "succession", goes further and requires that a donor shall retain, after the gift, no possession or enjoyment of the thing given. Otherwise, and without regard to the date to the gift, the property or its value is subject to succession duty.

The civil law also follows the old maxim of the customary law expressed by Article 273 of the *Coutume de Paris: donner et retenir ne vaut.* But in applying this rule, regard is had to the different elements (in French, *démembrements*) of the right of property. These elements are distinguished by Article 405 of the Civil Code in the following terms:—"A person may have in property either a right of ownership, or a simple right of enjoyment, or a servitude to exercise". These three *démembrements*, full ownership, usufruct, and servitude are real rights and can be disposed of separately, so that A may have the ownership without the usufruct; this is called the naked ownership (*nue propriété*); B may have the usufruct without the

ownership; and C, owner of a neighbouring immovable, may acquire a servitude, which is "a charge imposed on one real estate for the benefit of another belonging to a different proprietor" (Art. 499).

Under paragraph (d) of the Dominion statute a person making a gift must transfer to the donee both the usufruct and the naked ownership, in other words the whole ownership with all it imports. If he retain any benefit, "whether voluntary or by contract or otherwise", the gift will be considered as a "succession" and taxed as such.

Consequently in Quebec, under this statute, a donor would be liable for succession duty should he reserve to himself the usufruct and give the naked ownership, or *vice versa*, or perhaps even, in giving a piece of land, if he retain thereon a servitude, such as a right of passage. This, in the language of paragraph (d), would be a "benefit" for the donor.

Here then is the conflict. Art. 777 of the Code states that "the donor may reserve to himself the usufruct or precarious possession, or he may pass the usufruct to one person, and give the naked ownership to another, provided he divests himself of his right of ownership." This is the extent to which the maxim "*donner et retenir ne vaut*" is applied in Quebec.

The custom in rural Quebec is that farmers, in order to induce one or more of their sons to help them in the cultivation of their farm (often called *la terre paternelle*, for it may have come down from father to son from the first concession), give their farm and reserve the usufruct, or reserve only the usufruct of the farmhouse or of a part of it. Such a gift would come under the ban of paragraph (d).

The draftsman of the Dominion statute might well have considered the provisions of section 6*a* of the *Quebec Succession Duty Act* before giving so wide a scope to paragraphs (d) and (f). The Quebec statute gives some protection to the reservation of the usufruct by the donor.

I think also that paragraph (f) is not reconcilable with Quebec law. The word "settlement" cannot easily be translated into French. Possibly its nearest equivalent in the civil law is "arrangements de famille", which are usual in marriage contracts. The consideration of marriage with us does not come within the class of gratuitous benefits. We have also other stipulations by which a donor may retain a benefit. Thus the donor may in Quebec reserve a right of return or the right to take back a property given "in the event of the donee alone

or of the donee and his descendants dying before him" (Art. 779). This is a resolutive condition the accomplishment of which relates back to the date of the gift. It certainly is not a right of succession according to Quebec law.

*Paragraph (h). Contracts of insurance.*—This long and extremely involved paragraph simply means this: The "property" envisaged is money received or receivable under a policy of insurance effected and wholly kept up by a person on his life for the benefit of an existing or future donee, and whether or not the beneficiary is a preferred beneficiary within the meaning of a provincial statute concerning insurance.

If that be all, inasmuch as this is a contract in favour of a third person, not a party to the contract, the beneficiary has no right of action in all of the provinces save Quebec: *Vandepitte* v. *Preferred Accident Insurance Corporation*, [1933] A.C. 70.

In Quebec, Article 1029 of the Civil Code gives the beneficiary the right to sue for the insurance money: *Hallé* v. *Canadian Indemnity Co.*, [1937] S.C.R. 368.

This right of the beneficiary is clearly not a right of succession, but the Dominion statute seeks to make it a succession by the device of declaring paragraph (h) a part of the definition it gives of the word "succession".

Can Parliament change the law of Quebec on successions and, by this definition and this device, make the right of the beneficiary to claim the insurance a right of succession and not a contractual right under Article 1029?

This is the query we meet at every step in studying this statute. It should everywhere receive the same reply.

It is no answer to say that Parliament could place a tax on insurance contracts and insurance monies. Perhaps it could, but that is not what it has done.

It has taxed successions, which means provincial successions, for there are no others. It must tax them as they are; it cannot add to the provincial law to bring under its own taxing law subjects of taxation which are not rights of succession according to the provincial law.

The provinces in this respect are in a more favourable position, because, besides their taxing power limited to direct taxation, they can change their law of succession. It is immaterial therefore that they have taxed insurance contracts.[4]

[4] The Province of Quebec, by the *Husbands' and Parents' Life Insurance Act*, R.S.Q. 1925, c. 244, s. 31, expressly states that life insurance contracts under that law are not deemed to be derived from the succession or from the community of property of the insured. It is in the *Quebec Succession Duty Act*, s. 10, that these contracts are subjected to succession duties.

That there is a conflict between the two jurisdictions is apparent. Which shall yield to the other?

*Paragraph (l). Dower of wife.*—As far as it is possible to judge intention by the language of a statute, it seems to me most probable that the provisions of the Civil Code concerning the dower of the wife were not in the mind of the draftsman when he prepared this paragraph. An "estate in dower or by the curtesy in any land of the person dying", is an institution unknown to the law of Quebec. If the rule *noscitur a sociis* can be applied, the dower here mentioned is the one correlated to the curtesy, and therefore this paragraph applies only to the dower which exists in the common law. In Quebec the wife has a dower by law, when it is not excluded by the marriage contract, but the husband has no correlative right of enjoyment. Moreover dower in Quebec is of two kinds: the dower of the wife and that of the children. The dower of the wife is either legal or customary, or prefixed or conventional. Only the legal dower of the wife is a right in land, her prefixed dower may be in movables or immovables, or in a sum of money; it is a matter of agreement (see Articles 1426 and following).

I should add that the Civil Code itself states that dower, whether conventional or customary, is not regarded as a benefit subject to the formalities of gifts, but as a simple marriage covenant (see Art. 1432). It is certainly not a right of succession.

It is probable therefore that a Quebec court would find itself unable to give any effect to paragraph (l).

May I submit, with all due deference, that a taxation statute, especially one which, like this one, enacts severe penalties for non-compliance, should be so clear as to leave no room for a misunderstanding of its provisions. Speaking from the viewpoint of Quebec, I must say that the Dominion Succession Duties Act is far from being clear. When its language is not involved there may be a reference to something that a civilian might not readily understand, so that a doubt may remain with regard to the meaning of apparently plain words. Take this paragraph (l). It is doubtful whether the dower of the Quebec law is included in the meaning of the words "any estate in dower, or by the curtesy". Also what is the object of paragraph (i) as explained by section 4? Does it refer to what we call abintestate successions? And is the power

to appoint mentioned in section 4 the equivalent of the "faculté d'élire" of the Quebec law?[5] Surely some redrafting of the statute is imperative.

### Subject Matter of the Taxation

There appears to be no doubt that the federal succession duty is imposed upon the succession itself, and that the successor is held merely *qua* successor, as the following extracts show :—

> *Section 6.*—Subject to the exceptions mentioned in section seven of this Act, there shall be assessed, levied and paid . . . upon or in respect of the following successions, etc.
>
> *Section 10.*—There shall be assessed, levied and paid to the Receiver General of Canada, upon or in respect of each succession mentioned and described in section six of this Act, etc.
>
> *Section 11.*—In addition to the duty imposed by section ten of this Act, there shall be assessed, levied and paid, upon or in respect of each succession mentioned and described in section six of this Act, etc.

These extracts similarly worded will suffice. I have not looked for other passages to the same effect.

The successor is held *propter rem.* He would escape all liability by renouncing the succession.

One extract will be sufficient here.

> *Section 12.*—Every successor shall be liable upon or in respect of the succession to him, etc.

In other words, the transmission from predecessor to successor, and that is the succession of the provincial law (see Article 596), is the subject matter of the tax. So it is taxation upon the right of succession itself. The true test whether there is a succession or transmission is whether something that belonged to the deceased at his death passes to his heir or legatee. This test can not be applied in regard to insurance monies payable to a beneficiary upon the death of the insured. That death is a term for payment and not a condition governing the contract. I will deal with this distinction in the concluding part of this article.

### Machinery Clauses

Much the larger part of the statute is taken up with these clauses. It may be noted that the regulations published by the Minister in the Official Gazette of July 12th, 1941, have

[5] The "faculté d'élire" of the civil law is discussed rather inadequately in the case of *Brosseau* v. *Doré*, 35 Can. S.C.R. 205.

considerably added to this machinery and, if I may be permitted to say so, have increased its complexity.

We first find that section 15 requires the heir, legatee, substitute, institute, or other successor to file with the Minister within six months of the death of the deceased a declaration containing a full itemized inventory in detail of all the property included in the succession and its fair market value. Mention is made of the successor or successors, their residence, and their degree of relationship, if any, to the deceased.

A similar declaration is required of the executor, but if one of these persons has filed a complete declaration, it will not be necessary for the others to duplicate it.

This procedure is similar to that prescribed by the Quebec Succession Duty Act. Some special circumstances may, however, render it impossible to fulfil adequately these formalities. There are three observations that I may make here.

1. In Quebec, under Article 838, a legacy may be made to persons the identity of whom can be determined only at the time appointed for the payment of the legacy. Thus a legacy to children as yet unborn. Also a substitution charging the institute to hand over the property to the substitute at his death or at some other time. In these cases it will usually be impossible to identify the legatee or substitute before many years, and obviously there can be no declaration made within the six months of the death of the predecessor.

2. In a substitution the substitute takes the substituted property directly from the grantor and not from the institute (Art. 962), but unless another time be appointed, he takes it at the death of the institute. The grantor may have died many years before the institute, and at the grantor's death there may be no existing substitute. How then can section 15 be complied with? The difficulty will be enhanced in a gradual substitution extending as far as the law allows.

3. In the majority of Quebec successions, including of course abintestate successions, there will be no executor. And when none has been appointed, the Quebec law does not provide for naming an administrator. The powers of the executor and the duration of his functions may or may not be determined by the will. If they are not specified, the executor has the seizin merely of the movables, and his functions last only a year and a day from the death of the testator (Art. 918). The machinery clauses of this statute seem to rely too much on the executor, and where there is one, he may be unable to

accomplish what is required of him. In Quebec the executor is not normally the representative of the succession.

After the declaration required by section 15 has been filed, the Minister makes the assessment, and as a rule the tax must be paid within six months from the death of the deceased, or interest will have to be added to the payment. The successor must accept the assessment, with the valuation on which it is based, unless he decides to enter an appeal.

It is not necessary to refer in detail to the procedure of the appeal. It is similar to that prescribed by the War Income Tax Act. The question which in most cases will give rise to the greatest difference of opinion is the valuation of the property. And taxpayers would no doubt welcome a more expeditious and cheaper method than that resorted to under both statutes.

I have carefully read these machinery clauses, and while my impression is that in the case of substitutions a separate tax is imposed upon both the institute and the substitute (which seems to me to be unwarranted), the language of the statute does not remove all doubt. This is the difficulty we encounter in construing this statute. It is obvious that the lawmaker entirely ignored, as I have already said, the Quebec succession law. How then can he be assumed to have intended anything in particular in connection with such a matter as substitutions which exist only in Quebec? The language of the statute is the language of the common law, it is not the language of the civil law. For instance how can a Quebec lawyer determine whether the technical term "interest in expectancy" is equivalent to the eventual right of the substitute? The statutory definition of this Act will certainly not help him.

Since taxation on successions in all the provinces was intended I am unable to understand why the Quebec law on successions was disregarded.

I will not refer particularly to the heavy penalties imposed in order to compel obedience to this statute. I note that whereas the Quebec Succession Duty Act makes the title of the heir depend upon the payment of the tax (see section 14) —and the legislature had the power so to declare—Parliament evidently considered that jurisdiction was lacking to insert such a provision in this statute. I think Parliament could not take away the title of the heir who failed to pay the tax (which would be equivalent to vesting the heredity in a remoter heir), and my only doubt is whether it has not done something practically

equivalent by the measures it prescribes to enforce payment. Thus, any transfer to the heir of property of the succession is penalized by a heavy fine. And the amount which a bank or an insurance company is allowed to pay the heir or the beneficiary before full payment of the tax, is restricted to a relatively small sum (section 49). Is not all this tantamount to a prohibition? And does not the Dominion step in between the heir or beneficiary and the property which is his own by virtue of the provincial laws of inheritance and contract? Probably the ordinary law would allow the tax gatherer to resort to a conservatory attachment or seizure in the case of a fraudulent evasion of payment of the tax. But then the taxpayer would be entitled to be heard. Under the statute there is no hearing, and the heir who does not pay cannot get possession of his property.

## Conclusion

If I may be allowed to say so, it seems to me that a fallacy underlies the structure of this statute. I fear it has been too much assumed that any advantage or benefit that accrues at the death of another person is a right of succession. Death may be a term (using that word in the sense that Article 1089 gives it); it is not always a condition. A gift may be made payable by the donor at his death. Article 777 which is concerned with the rule "*donner et retenir ne vaut*" expressly states that "the gift of an annuity, or of a sum of money or other indeterminate thing which the donor promises to pay, divests the donor in the sense that he becomes the debtor of the donee." The term of payment may be the donor's death or any other time. In the civil law the distinction between a term and a condition is really elementary (see Art. 1089). So, such a gift can never be said to have been made in contemplation of death.

May I now apply this doctrine to the concrete cases where I submitted that the Dominion Parliament could not by the device of a definition create a succession where the law of Quebec did not recognize one.

1. The case of a gift where the donor retains for his life the usufruct of the thing given. Here the statute as I read it purports to subject the gift to succession duty (see paragraphs (d) and (f) of subsection one of section three). We have seen that in Quebec (Art. 777) the donor is expressly authorized to do this. That is a very familiar situation. Where A has the

naked ownership and B the usufruct, the usufruct will cease at B's death and will be united to the naked ownership. Undoubtedly this will be an advantage for A, but A receives nothing from B; simply a temporary right of B comes to an end. This is precisely the situation when a substitution opens; the substitute receives nothing from the institute whose right ceases, he holds his title from the grantor (Art. 962).

2. The case of an insurance contract insuring the life of A for the benefit of B. When A dies B will get the insurnace money. Paragraph (h) of subsection one of section three imposes in this case succession duty, but there is no succession from A to B, for A never was vested with this money. B gets it under Article 1029 as already stated, and he gets it by virtue of a contract recognized by that article.

3. I will class here together the benefits under a marriage contract, and the wife's dower. Clearly in such a case, where anything accrues at death, it is because death is a mere term. The "consideration of marriage" in Quebec, I have already said, is not a gift or a gratuitous consideration, nor is it a right of succession.

There only remains the case where a gift is made within three years of the donor's death. There is in such a case a reasonable presumption that the gift is made in contemplation of death. If we can apply such a presumption in Quebec (it is a presumption of fact), the gift would be void unless made in a marriage contract, and no duty could then of course be collected.

I am quite aware that much more could be said with regard to the Dominion Succession Duty Act. Its major defect from my point of view is that it entirely overlooks the Quebec laws of inheritance. As I intimated at the beginning of this article, I have purposely refrained from discussing problems of constitutional law. That such problems may arise, and that they may prove to be quite novel ones, seems probable. For it is indeed an arduous task to attempt to frame new taxation legislation without adequate jurisdiction over the subject matter of the tax.

Is it necessary for me to add that no sentiment of hostility to this legislation has prompted me to write this article? I fully appreciate that in the emergency which still confronts us it was essential to find new sources of revenue. And treating this statute as an emergency measure, which I trust will not be maintained after the emergency comes to an end, I would gladly cooperate to the best of my ability to make it effective

and workable in all the provinces. But, if I may be allowed to say so, I have consecrated my whole life and all my energies to the preservation of our civil law. Surely it should be possible to find new resources, even by the taxation of the already heavily-burdened successions of the provincial law, without causing detriment to a system of jurisprudence of which, in Quebec, we are all justly proud.

P. B. MIGNAULT.

Montreal.

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NOTE:—It is a pleasure for me to call the attention of my readers to two interesting articles by Montreal jurists upon the *Dominion Succession Duty Act:* the first in order of publication is by Mtre Marcel Faribault, LL. D., Notary, in the August number (1941) of *La Revue du Notariat*, p. 25; the second, in *La Revue du Barreau*, 1941, p. 243, by Mtre Jean Casgrain, advocate of the Montreal Bar. (P.B.M.)