



CHAPTER 18

An Act to amend the Quebec Succession Duties' Act

[Assented to, the 22nd of June, 1940]

HIS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

1. Section 11 of the Quebec Succession Duties' Act (Revised Statutes, 1925, chapter 29), as replaced by the act 20 George V, chapter 28, section 5, and amended by the act 22 George V, chapter 26, section 1, is replaced by the following:

“ 11. Any legacy, gift or subscription for religious, charitable or educational purposes unto a corporation or a society which has an establishment within this Province or unto a person whose domicile is in this Province, under the condition that such purposes be carried out within this Province, shall be duty free. *Exemptions.*

Any sum of money payable under the provisions of the Educational Institutions' Insurance Act (Revised Statutes, 1925, chapter 245) shall likewise be duty free. *Idem.*

All legacies, gifts or subscriptions for religious, charitable or educational purposes carried out outside this Province shall likewise be duty free, provided it be satisfactorily shown that the Province or state where said property shall be utilized allows the same exemption for legacies, gifts or subscriptions made, by persons under its jurisdiction, for identical purposes carried out in the Province of Quebec.” *Idem.*

R.S., c. 29, s. 13a, added. **2.** The said act is amended by adding thereto, after section 13 thereof, the following section:

Duties payable upon renunciation. **“13a.** Where an interest in an estate, a contractual institution or a testamentary provision is being renounced, the duties on the property so renounced payable by the person benefiting therefrom shall not be less than those which the renouncer should have paid.

Crown not affected by renunciation. The renunciation made by an heir or legatee in the right of his *auteur* to an estate devolved to the latter shall not affect the Crown.

Duties payable upon renunciation of community. Where the wife's heirs renounce the community, the duties due by the husband shall not be less than those which the said heirs should have paid.”.

R.S., c. 29, s. 30, replaced. **3.** Section 30 of the said act, as replaced by the act 20 George V, chapter 28, section 12, and amended by the act 22 George V, chapter 26, section 5, is replaced by the following section:

Exemptions. **“30.** The transmission of any legacy, gift or subscription for religious, charitable or educational purposes unto a corporation or a society which has an establishment within this Province or unto a person whose domicile is in this Province, under the condition that such purposes be carried out within this Province, shall be duty free.

Idem. Any sum of money payable under the provisions of the Educational Institutions' Insurance Act (Revised Statutes, 1925, chapter 245) shall likewise be duty free.”.

R.S., c. 29, s. 32a, added. **4.** The said act is amended by adding thereto, after section 32 thereof, the following section:

Duties payable upon renunciation. **“32a.** Where an interest in an estate, a contractual institution or a testamentary provision is being renounced, the duties on the transmission of the property so renounced payable by the person benefiting therefrom shall not be less than those which the renouncer should have paid.

Crown not affected by renunciation. The renunciation made by an heir or legatee in the right of his *auteur* to an estate devolved to the latter shall not affect the Crown.

Duties payable upon renunciation of community. Where the wife's heirs renounce the community, the duties due by the husband shall not be less than those which the said heirs should have paid.”.

5. The provisions of this act shall apply to all Application estates devolved beginning on the day of its coming ^{of act.} into force.

6. This act shall come into force on the day of its ^{Coming into} sanction. _{force.}

