



CHAPTER 14

An Act to amend the Quebec Succession Duties' Act

[Assented to, the 20th of April, 1934]

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

1. Section 6 of the Quebec Succession Duties' Act R. S., c. 29, s. 6, am. (Revised Statutes, 1925, chapter 29), as amended by the act 18 George V, chapter 17, section 2, is again amended by striking out sub-paragraph *a* of the first paragraph thereof.

2. Section 6*a* of the said act, as enacted by the act 18 Id., s. 6*a*, am. George V, chapter 17, section 3, is amended by striking out sub-paragraph *a* of subsection 3 thereof.

3. Section 10 of the said act is replaced by the following: Id., s. 10, replaced.

10. Notwithstanding any provision in this division, the following are subject to the duties contemplated in section 3, whatever relation there may be between the assets and liabilities of the estate: Transmissions subject to duty;

1. Life insurance policies, effected or appropriated under the provisions of section 3 of the Husbands and Parents' Life Insurance Act (Chap. 244); and Life insurance policies;

2. All other sums due by an insurer, by reason of the death of a person whose life is insured, when they devolve by gratuitous title. Other sums

The debts and charges existing at the time of the death may, however, be deducted from the proceeds of the insurance policies contemplated by the above sub-paragraph 2, Certain deductions in certain case.

in the cases where the acceptance of the insurance carries with it the obligation to pay them and up to the amount of such obligation only.”

R. S., c. 29, s. 27, am. **4.** Section 27 of the said act, as amended by the act 18 George V, chapter 17, section 8, is amended by striking out sub-paragraph *a* of the first paragraph thereof.

Id., s. 27*a*, am. **5.** Section 27*a* of the said act, as enacted by the act 18 George V, chapter 17, section 9, is amended by striking out sub-paragraph *a* of subsection 3 thereof.

Id., s. 29, replaced. **6.** Section 29 of the said act is replaced by the following:

Transmissions subject to duty: **“29.** Notwithstanding any provision in this division, the following shall be subject to the duties contemplated by section 24, whatever relation there may be between the assets and liabilities of the estate:

Life insurance policies; **1.** Life insurance policies, effected or appropriated under the provisions of section 3 of the Husbands and Parents' Life Insurance Act (Chap. 244); and

Other sums. **2.** All other sums due by an insurer, by reason of the death of a person whose life is insured, when they devolve by gratuitous title.

Deductions in certain case. The debts and charges existing at the time of the death may, however, be deducted from the proceeds of the insurance policies contemplated by the above sub-paragraph 2, in the cases where the acceptance of the insurance carries with it the obligation to pay them and up to the amount of such obligation only.”

Coming into force. **7.** This act shall come into force on the day of its sanction.