



CHAPTER 28

An Act to amend the Quebec Succession Duties' Act

[Assented to, the 4th of April, 1930]

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

1. Section 3 of the Quebec Succession Duties' Act (Revised Statutes, 1925, chapter 29) is replaced by the following: R. S. c. 29,
s. 3, re-
placed.

“3. 1. All property, moveable or immoveable, the ownership, usufruct or enjoyment whereof is transmitted owing to death, in the direct line, ascending or descending; between father- or mother-in-law and son- or daughter-in-law,—shall be liable to the following duties calculated upon the aggregate value of the property transmitted; Tax upon
property
transmitted
owing to
death.

In estates the aggregate value of which:

- | | Duties in
direct line,
etc. |
|---|-----------------------------------|
| a. Does not exceed twenty-five thousand dollars, no duty shall be exigible; | |
| b. Exceeds twenty-five thousand dollars and does not exceed fifty thousand dollars. . . . | 1% |
| c. Exceeds fifty thousand dollars and does not exceed seventy-five thousand dollars. . . . | 2½% |
| d. Exceeds seventy-five thousand dollars and does not exceed one hundred thousand dollars. | 3½% |
| e. Exceeds one hundred thousand dollars and does not exceed one hundred and fifty thousand dollars. | 5% |
| f. Exceeds one hundred and fifty thousand dollars and does not exceed two hundred thousand dollars. | 5½% |

- g. Exceeds two hundred thousand dollars and not exceed three hundred thousand dollars. 6%
- h. Exceeds three hundred thousand dollars and does not exceed four hundred thousand dollars..... 6½%
- i. Exceeds four hundred thousand dollars and does not exceed five hundred thousand dollars..... 7%
- j. Exceeds five hundred thousand dollars and does not exceed six hundred thousand dollars..... 7½%
- k. Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars..... 8%
- l. Exceeds seven hundred thousand dollars and does not exceed eight hundred thousand dollars..... 8½%
- m. Exceeds eight hundred thousand dollars and does not exceed nine hundred thousand dollars..... 9%
- n. Exceeds nine hundred thousand dollars and does not exceed one million dollars..... 9½%
- o. Exceeds one million dollars..... 10%

Proviso.

Provided that, in the case of a transmission in the direct line, ascending or descending, between consorts, between father- or mother-in-law and son- or daughter-in-law, when the amount passing to any one person exceeds fifty thousand dollars, a further duty—in addition to the rate hereinabove mentioned—shall be paid on the amount so passing, as follows:

Where whole amount to one person.

Where the whole amount so passing to one person:

- a. Exceeds fifty thousand dollars and does not exceed seventy-five thousand dollars..... 1½%
- b. Exceeds seventy-five thousand dollars and does not exceed one hundred thousand dollars..... 2%
- c. Exceeds one hundred thousand dollars and does not exceed one hundred and fifty thousand dollars..... 2½%
- d. Exceeds one hundred and fifty thousand dollars and does not exceed three hundred thousand dollars..... 3%
- e. Exceeds three hundred thousand dollars and does not exceed four hundred thousand dollars..... 3½%

<i>f.</i> Exceeds four hundred thousand dollars and does not exceed five hundred thousand dollars.....	4½%
<i>g.</i> Exceeds five hundred thousand dollars and does not exceed six hundred thousand dollars.....	5%
<i>h.</i> Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars.....	5½%
<i>i.</i> Exceeds seven hundred thousand dollars and does not exceed seven hundred and fifty thousand dollars.....	6%
<i>j.</i> Exceeds seven hundred and fifty thousand dollars and does not exceed eight hundred thousand dollars.....	6½%
<i>k.</i> Exceeds eight hundred thousand dollars and does not exceed nine hundred thousand dollars.....	7%
<i>l.</i> Exceeds nine hundred thousand dollars and does not exceed one million dollars.....	7½%
<i>m.</i> Exceeds one million dollars and does not exceed one million two hundred thousand dollars.....	8%
<i>n.</i> Exceeds one million two hundred thousand dollars and does not exceed one million four hundred thousand dollars.....	8½%
<i>o.</i> Exceeds one million four hundred thousand dollars and does not exceed one million six hundred thousand dollars.....	9%
<i>p.</i> Exceeds one million six hundred thousand dollars and does not exceed one million eight hundred thousand dollars.....	9½%
<i>q.</i> Exceeds one million eight hundred thousand dollars and does not exceed two million dollars.....	1%
<i>r.</i> Exceeds two million dollars and does not exceed two million two hundred thousand dollars.....	10½%
<i>s.</i> Exceeds two million two hundred thousand dollars and does not exceed two million four hundred thousand dollars.....	11%
<i>t.</i> Exceeds two million four hundred thousand dollars and does not exceed two million six hundred thousand dollars.....	12%

- u. Exceeds two million six hundred thousand hundred dollars and does not exceed two million eight hundred thousand dollars... 13%
- v. Exceeds two million eight hundred thousand dollars and does not exceed three million dollars. 14%
- w. Exceeds three million dollars. 15%

Duties in the collateral line.

2. All property, moveable or immoveable, the ownership, usufruct or enjoyment whereof is transmitted owing to death, to the brother or sister, or descendant of a brother or sister of the deceased, or to the brother or sister, or son or daughter of a brother or sister, of the father or mother of the deceased, shall be liable to the following duties calculated upon the aggregate value of the property transmitted:

Succession devolving to brother, etc.

Where the succession devolves to the brother or sister, or descendant of a brother or sister of the deceased, and the aggregate value of the property:

- a. Does not exceed ten thousand dollars, no duty shall be exigible;
- b. Exceeds ten thousand dollars and does not exceed twenty-five thousand dollars. 3%

Idem.

Where the succession devolves to the brother or sister, or son or daughter of a brother or sister, of the father or mother of the deceased, and the aggregate value of the property:

- a. Does not exceed five thousand dollars, no duty shall be exigible;
- b. Exceeds five thousand dollars and does not exceed twenty-five thousand dollars. 5%

Succession devolving to other collaterals.

Where the succession devolves to any person in any one of the degrees of collateral consanguinity mentioned in this subsection and the aggregate value of the property:

- a. Exceeds twenty-five thousand dollars and does not exceed fifty thousand dollars. 7%
- b. Exceeds fifty thousand dollars and does not exceed one hundred thousand dollars. 10%
- c. Exceeds one hundred thousand dollars and does not exceed two hundred thousand dollars. 12½%
- d. Exceeds two hundred thousand dollars and does not exceed four hundred thousand dollars. 13%
- e. Exceeds four hundred thousand dollars and does not exceed six hundred thousand dollars. 14%

- f. Exceeds six hundred thousand dollars and does not exceed eight hundred thousand dollars. 15%
- g. Exceeds eight hundred thousand dollars and does not exceed one million dollars. 16%
- h. Exceeds one million dollars. 17%

Provided that, in the case of a transmission in the col-^{Proviso.} lateral line, when the amount passing to any one of the persons mentioned in this subsection exceeds ten thousand dollars, a further duty—in addition to the rate hereinabove mentioned—shall be paid on the amount so passing, as follows:

- | Where the whole amount so passing to one person: | Where whole amount to one person. |
|--|-----------------------------------|
| a. Exceeds ten thousand dollars and does not exceed fifteen thousand dollars. | 1½% |
| b. Exceeds fifteen thousand dollars and does not exceed twenty-five thousand dollars. . . | 1½% |
| c. Exceeds twenty-five thousand dollars and does not exceed seventy-five thousand dollars. | 2½% |
| d. Exceeds seventy-five thousand dollars and does not exceed one hundred and fifty thousand dollars. | 3% |
| e. Exceeds one hundred and fifty thousand dollars and does not exceed two hundred and fifty thousand dollars. | 3½% |
| f. Exceeds two hundred and fifty thousand dollars and does not exceed three hundred thousand dollars. | 4% |
| g. Exceeds three hundred thousand dollars and does not exceed three hundred and fifty thousand dollars. | 4½% |
| h. Exceeds three hundred and fifty thousand dollars and does not exceed four hundred and fifty thousand dollars. | 5% |
| i. Exceeds four hundred and fifty thousand dollars and does not exceed five hundred thousand dollars. | 5½% |
| j. Exceeds five hundred thousand dollars and does not exceed six hundred thousand dollars. | 6% |
| k. Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars. | 6½% |
| l. Exceeds seven hundred thousand dollars and | |

	does not exceed eight hundred thousand dollars.....	7%
m.	Exceeds eight hundred thousand dollars and does not exceed nine hundred thousand dollars.....	7½%
n.	Exceeds nine hundred thousand dollars and does not exceed one million dollars.....	8%
o.	Exceeds one million dollars and does not exceed one million five hundred thousand dollars.....	9%
p.	Exceeds one million five hundred thousand dollars and does not exceed two million dollars.....	10%
q.	Exceeds two million dollars and does not exceed two million five hundred thousand dollars.....	11%
r.	Exceeds two million five hundred thousand dollars and does not exceed three million dollars.....	12%
s.	Exceeds three million dollars.....	13%

Duties in case of other collaterals and strangers.

3. All property, moveable or immoveable, the ownership, usufruct or enjoyment whereof is transmitted, owing to death, to any person in any degree of collateral consanguinity with the deceased other than what is mentioned in the last preceding subsection, or to any stranger in blood to the deceased, shall be liable to the following duties calculated upon the aggregate value of the property transmitted, where the aggregate value:

a.	Does not exceed one thousand dollars, no duty shall be exigible;	
b.	Exceeds one thousand dollars and does not exceed ten thousand dollars.....	7½%
c.	Exceeds ten thousand dollars and does not exceed fifty thousand dollars.....	12½%
d.	Exceeds fifty thousand dollars and does not exceed one hundred thousand dollars.....	15%
e.	Exceeds one hundred thousand dollars and does not exceed two hundred thousand dollars.....	17½%
f.	Exceeds two hundred thousand dollars and does not exceed three hundred thousand dollars.....	20%
g.	Exceeds three hundred thousand dollars and does not exceed four hundred thousand dollars.....	22½%

- h. Exceeds four hundred thousand dollars and does not exceed five hundred thousand dollars..... 25%
- i. Exceeds five hundred thousand dollars and does not exceed six hundred thousand dollars.....27½%
- j. Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars..... 30%
- k. Exceeds seven hundred thousand dollars and does not exceed eight hundred thousand dollars.....32½%
- l. Exceeds eight hundred thousand dollars.... 35%

Provided that, when the amount passing to any one of the persons mentioned in this subsection does not exceed one thousand dollars, no duty shall be paid on the amount so passing in the event of such persons having been in the employ of the deceased for at least five years prior to his death.

4. "Aggregate value" shall mean the real value of the property after deducting therefrom the debts and charges existing at the time of the death and allowed; but no allowance shall be made,—

a. for any debt in respect whereof there is a right to reimbursement from any other person or estate;

b. for any debt or any part thereof which, considering its nature or the circumstances under which it is created or claimed, is deemed by the collector to be excessive or fraudulent; the declarant may however appeal from the decision of the collector to the Quebec Public Service Commission by simple petition directed to the secretary thereof within ten days of the decision of the collector; and the collector shall have the right, with the approval of the Provincial Treasurer, to refer such matter to the said Commission."

2. Section 3a of the said act, as enacted by the act 18 R. S., c. 29, George V, chapter 17, section 1, is replaced by the following: s. 3a, replaced.

"3a. Notwithstanding any provision of this act, whenever the property is transmitted by death to one of the persons mentioned in subsection 1 of section 3 of this act and the deceased leaves more than three children under twenty-five years of age, the exemption of the amount of twenty-five thousand dollars in value, established by Division I of this act, shall be increased by five thousand dollars in value with respect to every child after the third child.

The word "child" does not include a grandchild." "Child".

R. S., c. 29, s. 8, am. **3.** Section 8 of the said act is amended by adding thereto, after the word: "death", in the fourth line of the first paragraph thereof, the words: "and allowed".

Id., s. 9, am. **4.** Section 9 of the said act is amended:

- a. By adding thereto, after the word: "death", in the fifth line thereof, the words: "and allowed,";
- b. By replacing the word: "fifteen", in the sixth line thereof, by the word: "twenty-five";
- c. By replacing the word: "fifteen", in the seventh line thereof, by the word: "twenty-five"
- d. By replacing the word: "paragraph", in the tenth line of the English version thereof, by the word: "subsection".

Id., ss. 11 and 12, replaced. **5.** Sections 11 and 12 of the said act are replaced by the following:

Exemption. **"11.** No duty shall be leviable on property devised or bequeathed for religious, charitable or educational purposes to be carried out in the Province of Quebec by a corporation or a society having an establishment within the Province of Quebec or by a person resident in the Province of Quebec, nor on the amount of any unpaid subscription for any like purpose made by any person in his lifetime to any corporation, society or person mentioned in this section for which his estate is liable."

R. S., c. 29, s. 13, am. **6.** Section 13 of the said act, as amended by the act 18 George V, chapter 17, section 4, is again amended by replacing the second paragraph thereof by the following:

Property with usufruct, etc. **"In** the case of transfer of property with usufruct or substitution, the amount payable shall be calculated as if the usufructuary or the institute received as absolute owner and the duties shall be paid only on the actual capital of the property transmitted.

Obligation of usufructuary, etc. The usufructuary or institute shall, under penalty of the fine provided in subsection 9 of section 14, see that the said property be applied to such purpose and, if necessary, he may, with the authorization of a judge of the Superior Court upon the conditions which the judge may fix, alienate or pledge such property for the payment."

R. S., c. 29, s. 14, am. **7.** Section 14 of the said act, as amended by the act 18 George V, chapter 17, section 5, is again amended by replacing subsection 7 thereof by the following:

Duties to be paid before transmission of property. **"7. a.** Subject to the provisions of section 13, no transmission of any property belonging to any deceased person at the time of his death shall take place, nor shall any

transfer thereof be valid, nor shall any title therein or thereto vest in any person, unless and until the duties exigible under this division have been paid in full and unless a certificate, describing the property, to the effect that such duties have been paid or that none are exigible, has been delivered by the proper collector of provincial revenue, or by the collector of succession duties appointed for the Province or for the proper district, or by a revenue officer specially appointed for that purpose by the Lieutenant-Governor in Council.

b. Until the duties mentioned in the last preceding paragraph *a* of this subsection 7 have been paid and the certificate mentioned in the same paragraph has been delivered:—

i. No executor, trustee, administrator, curator, heir, legatee or donee shall consent to any transfer or payment of legacy; Until duties have been paid: No consent to transfer, etc., by executor, etc.;

ii. No person or corporation, or transfer agent for a corporation, shall accept or register in his or its books any transfer or transmission of shares or registration of bonds and other obligations; No acceptance, etc. of transfer, etc.;

iii. No insurer may make a valid payment of the amount due by reason of a death; provided, however, that the Provincial Treasurer, or the Comptroller of Provincial Revenue, or the Collector of Provincial Revenue in and for the revenue district of Montreal, or the Collector of Succession Duties appointed for the Province, at Quebec, may, up to the extent of \$1,000.00 and on such terms and conditions as may be deemed advisable, authorize the payment by an insurer of a sum due under an insurance policy, before the payment of the duties or before the delivery of the certificate. No payment by insurer; Proviso.

The Lieutenant-Governor in Council may, however, on such terms and conditions as he may deem advisable, authorize the payment by an insurer of a sum due under an insurance policy, before the payment of the succession duties or before the delivery of a certificate of the Collector of Provincial Revenue to the effect that no duty is exigible; Payment authorized in certain case;

iv. No depositary may remit or transfer to another name any money deposited in a personal or joint account; provided, however, that the Provincial Treasurer, or the Comptroller of Provincial Revenue, or the Collector of Provincial Revenue in and for the revenue district of Montreal, or the Collector of Succession Duties appointed for the Province, at Quebec, may, up to the extent of \$1,000.00 and on such terms and conditions as No remittance, etc. Proviso.

he may deem advisable, authorize such remittance or transfer, before the payment of the duties or before the delivery of the certificate.

Infringe-
ment.

c. Any executor, trustee, administrator, curator, heir, legatee or donee, as aforesaid, or any person, corporation or transfer agent, or any insurer, or any depository, infringing the provisions of the last preceding paragraph *b* of this subsection 7, shall be liable to a fine equal to twice the amount of the duty, when any duty is exigible, or to a fine of not more than one thousand dollars when no duty is exigible, and, on failure to pay such fine in either case, with the costs, the offender—and if the latter be a corporation, its president or manager—shall be liable to imprisonment for not more than one month and the amount of the fine and of the costs may be levied on his personal property.

Penalty.

When entry
made by re-
registrars.

d. Until the duties mentioned in the paragraph *a* of this subsection 7 have been paid and unless the certificate mentioned in the same paragraph has been delivered as therein set forth and has been registered or deposited as hereinafter set forth, no registrar may enter in his books the transmission of any immoveable property belonging to any deceased person at the time of his death or of any debt affecting in favour of such deceased person any immoveable property, by privilege or hypothec, nor the transfer of any such immoveable property or debt, nor the discharge of any such debt. Such certificate shall previous to such entry be registered at length in his office, or, if it concerns a discharge or mainlevée of hypothec which has not been registered at length, such certificate shall previous to such entry be deposited in his office with the documents necessary for the cancellation, unless it has already been so deposited."

Registra-
tion of cer-
tificate.

R. S., c. 29,
s. 17, re-
placed.

8. Section 17 of the said act is replaced by the following:

Recovery of
duties, etc.

"**17.** All duties, fines or other sums payable under this act shall be recoverable at any time after the same ought to have been accounted for and paid, and all such duties, fines and sums shall be recoverable, and all rights of His Majesty hereunder enforced, with full costs of suits, as a debt due to or as a right enforceable by His Majesty, in any court of competent jurisdiction, by proceedings instituted in the name of His Majesty."

R. S., c. 29,
s. 24, re-
placed.

9. Section 24 of the said act is replaced by the following:

“24. 1. Every transmission within the Province, owing to the death of a person domiciled therein, of moveable property locally situate outside the Province at the time of such death, in the direct line, ascending or descending; between consorts; between father- or mother-in-law and son- or daughter-in-law,—shall be liable to the following duties calculated upon the aggregate value of the property transmitted:

In estates the aggregate value of which:	Duties in direct line.
a. Does not exceed twenty-five thousand dollars, no duty shall be exigible;	
b. Exceeds twenty-five thousand dollars and does not exceed fifty thousand dollars. . . .	1%
c. Exceeds fifty thousand dollars and does not exceed seventy-five thousand dollars. . . .	2½%
d. Exceeds seventy-five thousand dollars and does not exceed one hundred thousand dollars.	3½%
e. Exceeds one hundred thousand dollars and does not exceed one hundred and fifty thousand dollars.	5%
f. Exceeds one hundred and fifty thousand dollars and does not exceed two hundred thousand dollars.	5½%
g. Exceeds two hundred thousand dollars and does not exceed three hundred thousand dollars.	6%
h. Exceeds three hundred thousand dollars and does not exceed four hundred thousand dollars.	6½%
i. Exceeds four hundred thousand dollars and does not exceed five hundred thousand dollars.	7%
j. Exceeds five hundred thousand dollars and does not exceed six hundred thousand dollars.	7½%
k. Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars.	8%
l. Exceeds seven hundred thousand dollars and does not exceed eight hundred thousand dollars.	8½%
m. Exceeds eight hundred thousand dollars and does not exceed nine hundred thousand dollars.	9%

n. Exceeds nine hundred thousand dollars and does not exceed one million dollars. $9\frac{1}{2}\%$

o. Exceeds one million dollars. 10%

Proviso.

Provided that, in the case of a transmission in the direct line, ascending or descending, between consorts, between father- or mother-in-law and son- or daughter-in-law, when the amount passing to any one person exceeds fifty thousand dollars, a further duty—in addition to the rate hereinabove mentioned—shall be paid on the amount so passing, as follows:

Where whole amount to one person.

Where the whole amount so passing to one person:

a. Exceeds fifty thousand dollars and does not exceed seventy-five thousand dollars. $1\frac{1}{2}\%$

b. Exceeds seventy-five thousand dollars and does not exceed one hundred thousand dollars. 2%

c. Exceeds one hundred thousand dollars and does not exceed one hundred and fifty thousand dollars. $2\frac{1}{2}\%$

d. Exceeds one hundred and fifty thousand dollars and does not exceed three hundred thousand dollars. 3%

e. Exceeds three hundred thousand dollars and does not exceed four hundred thousand dollars. $3\frac{1}{2}\%$

f. Exceeds four hundred thousand dollars and does not exceed five hundred thousand dollars. $4\frac{1}{2}\%$

g. Exceeds five hundred thousand dollars and does not exceed six hundred thousand dollars. 5%

h. Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars. $5\frac{1}{2}\%$

i. Exceeds seven hundred thousand dollars and does not exceed seven hundred and fifty thousand dollars. 6%

j. Exceeds seven hundred and fifty thousand and does not exceed eight hundred thousand dollars. $6\frac{1}{2}\%$

k. Exceeds eight hundred thousand dollars and does not exceed nine hundred thousand dollars. 7%

l. Exceeds nine hundred thousand dollars and does not exceed one million dollars. $7\frac{1}{2}\%$

m. Exceeds one million dollars and does not exceed one million two hundred thousand dollars.....	8%
n. Exceeds one million two hundred thousand dollars and does not exceed one million four hundred thousand dollars.....	8½%
o. Exceeds one million four hundred thousand dollars and does not exceed one million six hundred thousand dollars.....	9%
p. Exceeds one million six hundred thousand dollars and does not exceed one million eight hundred thousand dollars.....	9½%
q. Exceeds one million eight hundred thousand dollars and does not exceed two million dollars.....	10%
r. Exceeds two million dollars and does not exceed two million two hundred thousand dollars.....	10½%
s. Exceeds two million two hundred thousand dollars and does not exceed two million four hundred thousand dollars.....	11%
t. Exceeds two million four hundred thousand dollars and does not exceed two million six hundred thousand dollars.....	12%
u. Exceeds two million six hundred thousand dollars and does not exceed two million eight hundred thousand dollars.....	13%
v. Exceeds two million eight hundred thousand dollars and does not exceed three million dollars.....	14%
w. Exceeds three million dollars.....	15%

2. Every transmission within the Province, owing to the death of a person domiciled therein, of moveable property locally situate outside the Province at the time of such death, to the brother or sister, or descendant of a brother or sister of the deceased, or to the brother or sister, or son or daughter of a brother or sister, of the father or mother of the deceased, shall be liable to the following duties calculated upon the aggregate value of the property transmitted: Duties in collateral line.

Where the succession devolves to the brother or sister, or descendant of the brother or sister of the deceased, and the aggregate value of the property: Succession devolving to brother, etc.

- a. Does not exceed ten thousand dollars, no duty shall be exigible;

- b. Exceeds ten thousand dollars and does not exceed twenty-five thousand dollars.... 3%

Succession devolving to brother, etc.

Where the succession devolves to the brother or sister, or son or daughter of a brother or sister, of the father or mother of the deceased, and the aggregate value of the property:

- a. Does not exceed five thousand dollars, no duty shall be exigible;
- b. Exceeds five thousand dollars and does not exceed twenty-five thousand dollars.... 5%

Succession devolving to other collaterals.

Where the succession devolves to any person in any one of the degrees of collateral consanguinity mentioned in this subsection and the aggregate value of the property:

- a. Exceeds twenty-five thousand dollars and does not exceed fifty thousand dollars.. 7%
- b. Exceeds fifty thousand dollars and does not exceed one hundred thousand dollars.... 10%
- c. Exceeds one hundred thousand dollars and does not exceed two hundred thousand dollars..... 12½%
- d. Exceeds two hundred thousand dollars and does not exceed four hundred thousand dollars..... 13%
- e. Exceeds four hundred thousand dollars and does not exceed six hundred thousand dollars..... 14%
- f. Exceeds six hundred thousand dollars and does not exceed eight hundred thousand dollars..... 15%
- g. Exceeds eight hundred thousand dollars and does not exceed one million dollars.. 16%
- h. Exceeds one million dollars..... 17%

Proviso.

Provided that, in the case of a transmission in the collateral line, when the amount passing to any one of the persons mentioned in this subsection exceeds ten thousand dollars, a further duty—in addition to the rate hereinabove mentioned—shall be paid on the amount so passing, as follows:

Where whole amount to one person.

Where the whole amount so passing to one person:

- a. Exceeds ten thousand dollars and does not exceed fifteen thousand dollars..... ½%
- b. Exceeds fifteen thousand dollars and does not exceed twenty-five thousand dollars... 1½%

c. Exceeds twenty-five thousand dollars and does not exceed seventy-five thousand dollars.....	2½%
d. Exceeds seventy-five thousand dollars and does not exceed one hundred and fifty thousand dollars.....	3%
e. Exceeds one hundred and fifty thousand dollars and does not exceed two hundred and fifty thousand dollars.....	3½%
f. Exceeds two hundred and fifty thousand dollars and does not exceed three hundred thousand dollars.....	4%
g. Exceeds three hundred thousand dollars and does not exceed three hundred and fifty thousand dollars.....	4½%
h. Exceeds three hundred and fifty thousand dollars and does not exceed four hundred and fifty thousand dollars.....	5%
i. Exceeds four hundred and fifty thousand dollars and does not exceed five hundred thousand dollars.....	5½%
j. Exceeds five hundred thousand dollars and does not exceed six hundred thousand dollars.....	6%
k. Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars.....	6½%
l. Exceeds seven hundred thousand dollars and does not exceed eight hundred thousand dollars.....	7%
m. Exceeds eight hundred thousand dollars and does not exceed nine hundred thousand dollars.....	7½%
n. Exceeds nine hundred thousand dollars and does not exceed one million dollars.....	8%
o. Exceeds one million dollars and does not exceed one million five hundred thousand dollars.....	9%
p. Exceeds one million five hundred thousand dollars and does not exceed two million dollars.....	10%
q. Exceeds two million dollars and does not exceed two million five hundred thousand dollars.....	11%

Duties in case of other collaterals and strangers.

r. Exceeds two million five hundred thousand dollars and does not exceed three million dollars 12%

s. Exceeds three millions dollars 13%

3. Every transmission within the Province, owing to the death of a person domiciled therein, of moveable property locally situate outside the Province at the time of such death, to any person in any degree of collateral consanguinity with the deceased other than what is mentioned in the last preceding subsection, or to any stranger in blood to the deceased, shall be liable to the following duties, calculated upon the aggregate value of the property transmitted, where the aggregate value:

a. Does not exceed one thousand dollars, no duty shall be exigible:

b. Exceeds one thousand dollars and does not exceed ten thousand dollars 7 1/2%

c. Exceeds ten thousand dollars and does not exceed fifty thousand dollars 12 1/2%

d. Exceeds fifty thousand dollars and does not exceed one hundred thousand dollars 15%

e. Exceeds one hundred thousand dollars and does not exceed two hundred thousand dollars . 17 1/2%

f. Exceeds two hundred thousand dollars and does not exceed three hundred thousand dollars 20%

g. Exceeds three hundred thousand dollars and does not exceed four hundred thousand dollars 22 1/2%

h. Exceeds four hundred thousand dollars and does not exceed five hundred thousand dollars 25%

i. Exceeds five hundred thousand dollars and does not exceed six hundred thousand dollars 27 1/2%

j. Exceeds six hundred thousand dollars and does not exceed seven hundred thousand dollars 30%

k. Exceeds seven hundred thousand dollars and does not exceed eight hundred thousand dollars 32 1/2%

l. Exceeds eight hundred thousand dollars 35%

Proviso.

Provided that, when the amount passing to any one of the persons mentioned in this subsection does not exceed one thousand dollars, no duty shall be paid on the amount so passing in the event of such persons having been in the employ of the deceased for at least five years prior to his death.

4. "Aggregate value" shall mean the real value of the property after deducting therefrom the debts and charges existing at the time of the death and allowed; but no allowance shall be made,—

a. for any debt in respect whereof there is a right to reimbursement from any other person or estate;

b. for any debt or any part thereof which, considering its nature or the circumstances under which it is created or claimed, is deemed by the collector to be excessive or fraudulent; the declarant may however appeal from the decision of the collector to the Quebec Public Service Commission by simple petition directed to the secretary thereof within ten days of the decision of the collector; and the collector shall have the right, with the approval of the Provincial Treasurer, to refer such matter to the said Commission."

10. Section 24*a* of the said act, as enacted by the act 18 R. S., c. 29, George V, chapter 17, section 7, is replaced by the following: s. 24*a*, replaced.

"**24*a*.** Notwithstanding any provision of this act, whenever the property is transmitted by death to any of the persons mentioned in subsection 1 of section 24 of this act and the deceased leaves more than three children under twenty-five years of age, the exemption of the amount of twenty-five thousand dollars in value, established by Division II of this act, shall be increased by five thousand dollars in value with respect to every child after the third child. Increase of exemption.

The word "child" does not include a grandchild." "Child".

11. Section 26 of the said act is amended:

R. S., c. 29,
s. 26, am.

a. By adding thereto, after the word: "death", in the fourth line of the first paragraph thereof, the words: "and allowed,";

b. By adding thereto, after the word: "death", in the sixth line of the third paragraph thereof, the words: "and allowed,";

c. By replacing the word: "fifteen", in the said sixth line of the said third paragraph thereof, by the word: "twenty-five";

d. By replacing the word: "fifteen", in the seventh line of the said third paragraph thereof, by the word: "twenty-five";

e. By replacing the word: "paragraph", in the tenth line of the third paragraph of the English version thereof, by the word: "subsection".

R. S., c. 29, ss. 30 and 31, replaced. **12.** Sections 30 and 31 of the said act are replaced by the following:

Exemption.

“30. No duty shall be leviable on property devised or bequeathed for religious, charitable or educational purposes to be carried out in the Province of Quebec by a corporation or a society having an establishment within the Province of Quebec or by a person resident in the Province of Quebec, nor on the amount of any unpaid subscription for any like purpose made by any person in his lifetime to any corporation, society or person mentioned in this section for which his estate is liable.”

R. S., c. 29, s. 32, am.

13. Section 32 of this act, as amended by the act 18 George V, chapter 17, section 10, is again amended by replacing the second paragraph thereof by the following:

Property with usufruct, etc.

“In the case of transfer of property with usufruct or substitution, the amount payable shall be calculated as if the usufructuary or the institute received as absolute owner and the duties shall be paid only on the actual capital of the property transmitted.

Obligation of usufructuary, etc.

The usufructuary or institute shall, under penalty of the fine provided in subsection 9 of section 14, see that the said property be applied to such purpose and, if necessary, he may, with the authorization of a judge of the Superior Court upon the conditions which the judge may fix, alienate or pledge such property for the payment.”

R. S., c. 29, s. 33, am.

14. Section 33 of the said act, as amended by the act 18 George V, chapter 17, section 11, is again amended by replacing subsection 6 thereof by the following:

Duties to be paid before transmission of property.

“6. *a.* Subject to the provisions of section 32, no transmission of any property belonging to any deceased person at the time of his death shall take place, nor shall any transfer thereof be valid, nor shall any title therein or thereto vest in any person, unless and until the duties exigible under this division have been paid in full and unless a certificate, describing the property, to the effect that such duties have been paid or that none are exigible, has been delivered by the proper collector of provincial revenue, or by the collector of succession duties appointed for the Province or for the proper district, or by a revenue officer specially appointed for that purpose by the Lieutenant-Governor in Council.

Until duties have been paid:

b. Until the duties mentioned in the last preceding paragraph *a* of this subsection 6 have been paid and unless the certificate mentioned in the same paragraph has been delivered:—

i. No executor, trustee, administrator, curator, heir, legatee or donee shall consent to any transfer or payment of legacy; No consent to transfer, etc., by executor, etc.;

ii. No person or corporation, or transfer agent for a corporation, shall accept or register in his or its books any transfer or transmission of shares or registration of bonds and other obligations; No acceptance, etc., of transfer, etc.;

iii. No insurer may make a valid payment of the amount due by reason of a death; provided, however, that the Provincial Treasurer, or the Comptroller of Provincial Revenue, or the Collector of Provincial Revenue in and for the revenue district of Montreal, or the Collector of Succession Duties appointed for the Province, at Quebec, may, up to the extent of \$1,000.00 and on such terms and conditions as he may deem advisable, authorize the payment by an insurer of a sum due under an insurance policy, before the payment of the duties or before the delivery of the certificate. No payment by insurer. Proviso.

The Lieutenant-Governor in Council may, however, on such terms and conditions as he may deem advisable, authorize the payment by an insurer of a sum due under an insurance policy, before the payment of the succession duties or before the delivery of a certificate of the Collector of Provincial Revenue to the effect that no duty is exigible; Payment authorized in certain cases.

iv. No depositor may remit or transfer to another name any money deposited in a personal or joint account; provided, however, that the Provincial Treasurer, or the Comptroller of Provincial Revenue, or the Collector of Provincial Revenue in and for the revenue district of Montreal, or the Collector of Succession Duties appointed for the Province, at Quebec, may, up to the extent of \$1,000.00 and on such terms and conditions as he may deem advisable, authorize such remittance or transfer, before the payment of the duties or before the delivery of the certificate; No remittance, etc.; Proviso.

c. Any executor, trustee, administrator, curator, heir, legatee or donee, as aforesaid, or any person, corporation or transfer agent, or any insurer, or any depository, infringing the provisions of the last preceding paragraph *b* of this subsection 6, shall be liable to a fine equal to twice the amount of the duty, when any duty is exigible, or to a fine of not more than one thousand dollars when no duty is exigible, and, on failure to pay such fine in either case, with the costs, the offender—and if the latter be a corporation, its president or manager—shall be liable to imprison- Infringement. Penalty.

ment for not more than one month and the amount of the fine and of the costs may be levied on his personal property.

When entry
made by
registrar.

d. Until the duties mentioned in paragraph *a* of this subsection 6 have been paid and unless the certificate mentioned in the same paragraph has been delivered as therein set forth and has been registered or deposited as hereinafter set forth, no registrar may enter in his books the transmission of any immoveable property belonging to any deceased person at the time of his death or of any debt affecting in favour of such deceased person any immoveable property, by privilege or hypothec, nor the transfer of any such immoveable property or debt, nor the discharge of any such debt. Such certificate shall previous to such entry be registered at length in his office, or, if it concerns a discharge or mainlevée of hypothec which has not been registered at length, such certificate shall previous to such entry be deposited in his office with the documents necessary for the cancellation, unless it has already been so deposited."

Registra-
tion of cer-
tificate.

Coming into
force.

15. This act shall come into force on the day of its sanction.