



## CHAPTER 29

An Act to validate certain deeds of transfer of the property  
of successions subject to succession duty

[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.** All deeds transferring the ownership of the property Validation  
of successions, made and passed since the twenty-fourth of certain  
day of June, eighteen hundred and ninety-two, are valid, deeds trans-  
notwithstanding that the duties imposed under the laws ferring  
relating to duties upon successions were not paid till after ownership  
the date on which such deeds were passed, or have not yet of property  
been paid, provided, in the latter case, the said duties and of succes-  
interest thereon be paid within one hundred and twenty sions.  
days after the coming into force of this act. Proviso.

**2.** The possessor of an immoveable property which has Declaration  
formed part of the property of a succession or has been the may be  
only property of a succession and has been the object of a made by  
deed of transfer, made and passed since the twenty-fourth possessor in  
day of June, eighteen hundred and ninety-two, notwith- certain case.  
standing that the duties imposed under the law relating to  
duties on successions, if any were exigible, were not paid,  
may, if it is established to the satisfaction of the Comptroller  
of Provincial Revenue that his title to such immoveable  
property would otherwise be valid and that he cannot ob-  
tain from one of the persons mentioned in subsection 2 of  
section 14 of chapter 29 of the Revised Statutes, 1925,  
the declaration thereby required, himself make a similar  
declaration. The collector of provincial revenue shall, Certificate  
upon receipt of such declaration from the possessor, tran- by collector

of provincial revenue. smit the same to the collector of succession duties who shall determine the amount of succession duty exigible, if any, and issue, upon payment thereof with interest, a certificate establishing that such duties have been paid, or, if no duties are exigible, issue a certificate establishing that no duty is exigible.

Pending cases.

**3.** This act shall not affect pending cases, nor the acquired rights of third parties.