



## CHAPTER 15

### An Act to amend the Security Transfer Tax Act

*[Assented to, the 15th of March, 1928]*

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

**1.** Section 2 of the Security Transfer Tax Act (Revised R. S., c. 27,  
Statutes, 1925, chapter 27) is amended by replacing the s. 2, am.  
words: "delivery by the corporation or company of such  
shares, bonds, debentures or debenture-stock, in order to  
effect an issue", in the seventh, eighth and ninth lines  
thereof, by the words: "change of ownership resulting from  
the sale, transfer or assignment by the corporation or  
company which issues such shares, bonds, debentures or  
debenture-stock".

**2.** Section 9 of this act is replaced by the following:

"**9.** Every transfer, sale or assignment, made through  
a person carrying on in the Province the brokerage business,  
shall be deemed to be made or carried into effect in the  
Province, unless the Provincial Treasurer shall certify that  
the contrary has been established to his satisfaction."

Id., s. 9, re-  
placed.  
Presump-  
tion as to  
place of  
transfer, etc.

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