



CHAPTER 16

An Act to amend the Property Transfer Duty Act

[Assented to, the 22nd 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. The Property Transfer Duty Act (Revised Statutes, R. S., c. 28, 1925, chapter 28) is amended by inserting therein, after section 6 thereof as enacted by the act 16 George V, chapter 17, section 2, the following sections:

“**7.** Any sum due to the Crown under this act shall constitute a privileged debt ranking immediately after law costs.”

“**8.** The registrar shall not register in his books a transfer, sale or assignment of an immovable liable for the duty imposed by this act, unless the certificate of the Comptroller of Provincial Revenue, establishing that such duty has been paid, or that none is exigible, has been previously registered at length in his office.”

“**9.** When the price of sale includes moveable and immovable property, that part of the price of sale, on which the duty imposed by section 2 of this act is calculated, shall be established by the Quebec Public Service Commission, upon procedure by way of summary petition.”

2. This act shall not affect pending cases.

Pending cases.

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

Coming into force.