

"w. Take means to ascertain the accidents caused or suffered by motor vehicles, and take the measures required to prevent another accident from happening at the same place or from being caused by the same person." Ascertain accidents, etc.

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

## CHAP. 27

### An Act to amend the Gasoline Act

*[Assented to, the 3rd of April, 1925]*

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

**1.** Section 4 of the act 14 George V, chapter 25, is 14 Geo. V, c. 25, s. 4, am. amended by replacing the word: "two", in the third line of paragraph 1 thereof, by the word: "three".

**2.** This act shall come into force on the first day of April, Coming into force. 1925.

## CHAP. 28

### An Act to amend the Revised Statutes, 1909, respecting taxes upon corporations

*[Assented to, the 4th of March, 1925]*

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

**1.** Article 1346 of the Revised Statutes, 1909, as amended by the acts 10 George V, chapter 23, section 3, and 12 R. S., 1346, am. George V, chapter 33, section 1, is again amended by adding thereto the following paragraphs:

"Doing business in this Province" and "carrying on any undertaking, trade or business therein", when these expressions relate to an incorporated company, mean: business in this Province "Carrying on any undertaking, trade or business therein" and exercising any of its corporate rights, powers or objects in the Province. Nevertheless, the taking of orders, the purchase or the sale of merchandise and other effects, by means of travellers or by mail, shall not be interpreted as trade or business therein.

being the exercise of any of the corporate rights, powers or objects of the company in the Province, if the company has no agent or representative resident in the Province, and has no place of business in the Province; but, in such case, the burden of proving that it has no agent or representative resident in the Province and that it has no place of business in the Province shall fall upon the company.

"Paid-up capital of the company."

"Paid-up capital of the company", when it relates to shares without any nominal or par value, means the capital represented by the property of the company, after deducting its debts."

Application.

**2.** This act shall apply to all incorporated companies doing business in this Province after its coming into force and to all those which have hitherto done business or are at present doing business in this Province and by whom the taxes imposed by articles 1345 to 1359 of the Revised Statutes, 1909, have remained entirely or partly unpaid; but it shall not apply to suits now pending.

Coming into force.

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

## CHAP. 29

### An Act respecting succession duties

[Assented to, the 3rd of April, 1925]

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

Interpretation of 12 Geo. V, c. 34, s. 1.

**1.** Section 1 of the act 12 George V, chapter 34, is declaratory and interpretative of that part of article 1375 of the Revised Statutes, 1909, which such section replaced; and section 3 of the same act is declaratory and interpretative of that part of article 1387*b* of the Revised Statutes, 1909, which such section replaced; and such two amendments to articles 1375 and 1387*b* shall not be interpreted as meaning that such articles, as they existed before the passing of such amendments, were different from what they have since become.

Pending cases.

**2.** This act shall not apply to presently pending cases.

Coming into force.

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