

(h) By striking out the sub-paragraph *b* of paragraph 8 thereof.

Coming into force. **2.** This act shall come into force on the first day of May, 1924.

C H A P . 23

An Act to amend the act respecting succession duties

[Assented to, the 15th of March, 1924]

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

R. S., 1376, am. **1.** Article 1376 of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 9, section 1, is amended by adding thereto the following paragraph:

Word "property". "The word "property" does not include, however, the sum of money due by an insurer by reason of the death of the insured, payable in this Province, if the contract was not made therein and if the insured never had his domicile therein."

R. S., 1379a, added. **2.** The following article is inserted in the Revised Statutes, 1909, after article 1379:

Reduction of duty leviable upon legacy to certain hospitals. "**1379a.** The duty leviable upon a legacy made in favour of a hospital belonging to a corporation whose principal place of business is in this Province shall be reduced by fifty per cent, if such hospital has at least fifty beds for the use of the poor."

R. S., 1381, am. **3.** Article 1381 of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 9, section 1, and amended by the acts 5 George V, chapter 24, section 4; 5 George V, chapter 25, section 3; 7 George V, chapter 20, section 3; 8 George V, chapter 24, section 6; 9 George V, chapter 21, section 1; 12 George V, chapter 34, section 2, and 13 George V, chapter 28, section 1, is further amended by adding thereto, after the word: "sent", in the fifth line of paragraph 6 thereof, the following words: "and if the declaration does not give all the required addresses or if it does not determine a common domicile, the collector may send such statement and notice to one of the addresses given in the declaration, and if no address has been given, he may send them to the prothonotary of the Superior Court of the district concerned".

4. The following article is inserted in the Revised Statutes, 1909, after article 1387*f*, as enacted by the act 4 George V, chapter 10, section 1: R. S., 1387*fa*, added.

“**1387*fa*.** The duty leviable upon a legacy made in favour of a hospital belonging to a corporation whose principal place of business is in this Province shall be reduced by fifty per cent, if such hospital has at least fifty beds for the use of the poor.” Reduction of duty leviable upon legacy to certain hospitals.

5. Article 1387*h* of the said Statutes, as enacted by the act 4 George V, chapter 10, section 1, and amended by the acts 5 George V, chapter 24, section 7; 5 George V, chapter 25, section 7; 7 George V, chapter 20, section 6; 8 George V, chapter 24, section 13, and 9 George V, chapter 21, section 2, is further amended by adding thereto, after the word: “sent”, in the fifth line of paragraph 5 thereof, the following words: “and if the declaration does not give all the required addresses or if it does not determine a common domicile, the collector may send such statement and notice to one of the addresses given in the declaration, and, if no address has been given, he may send them to the prothonotary of the Superior Court of the district concerned”. R. S., 1387*h* am.

6. Article 1387*j* of the Revised Statutes, 1909, as enacted by the act 7 George V, chapter 20, section 7, is amended: R. S., 1387*j*, am.

a. By adding thereto, after the word: “in”, in the second line of the first paragraph thereof, the words: “the United Kingdom or”;

b. By adding thereto, after the word: “article”, in the third line of the second paragraph thereof, the words: “to the United Kingdom or”;

c. By adding thereto, after the word: “by”, in the fifth line of the second paragraph thereof, the words: “the United Kingdom or”.

7. Sections 3 and 5 of this act shall apply to all property transmitted by death after its coming into force, and to all property so transmitted hitherto, with respect to which the succession duties have remained unpaid wholly or in part; but they shall not apply to presently pending suits. Application.

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