

C H A P. 29

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

[Assented to, the 29th of December, 1922]

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

- Validation of certain deeds transferring property subject to succession duty. **1.** All deeds transferring the ownership of the property of successions, made and passed since the twenty-fourth day of June, eighteen hundred and ninety-two, are valid, notwithstanding that the duties imposed under the laws relating to duties upon successions were not paid till after the date on which such deeds were passed, or have not yet been paid, provided, in the latter case, the said duties and interest thereon be paid within one hundred and twenty days after the coming into force of this act.
- Proviso.
- Declaration may be made by possessor in certain case. **2.** The possessor of an immoveable property which has formed part of the property of a succession or has been the only property of a succession and has been the object of a deed of transfer, made and passed since the twenty-fourth day of June, eighteen hundred and ninety-two, notwithstanding 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 obtain from one of the persons mentioned in paragraph 2 of article 1381 of the Revised Statutes, 1909, the declaration thereby required, himself make a similar declaration. The collector of provincial revenue shall, upon receipt of such declaration from the possessor, 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.
- Certificate by collector of provincial revenue.
- Pending cases, etc. **3.** This act shall not affect pending cases, nor the acquired rights of third parties.

