

31. All permits in force at the time of the sanction of this act shall remain in force up to the first of May next, if not cancelled according to law. ^{Permits in force.}

32. Paragraph *b* of section 8, paragraph *c* of section 9, paragraph *a* of section 15, and paragraph *c* of section 19, of this act shall come into force on the first of August, 1922, and the other provisions of this act, on the day of its sanction. ^{Coming into force.}

CHAP. 32

An act to amend the act respecting the possession and transportation of alcoholic liquor.

[Assented to, the 21st of March, 1922]

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

1. Section 5 of the act 11 George V, chapter 25, is amended by adding thereto, after the word: "act", in the first line thereof, the words: "commits an offence, may be arrested without warrant provided that he be brought without delay before a magistrate having jurisdiction and". ^{11 Geo. V, c. 25, s. 5, am.}

2. This act shall come into force on the day of its sanction. ^{Coming into force.}

CHAP. 33

An Act to amend the Revised Statutes, 1909, respecting taxes upon corporations, companies, partnerships, associations, firms and persons.

[Assented to, the 21st of March, 1922]

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 act 10 George V, chapter 23, section 3, is further amended by adding thereto the following: ^{R. S., 1346, am.}

"Place of business."

" 'Place of business' means the establishment where, for the purpose of doing business in this Province or for the purpose of complying with the laws of this Province, any company or other corporation, partnership, association, firm or person, mentioned in paragraph 3 of article 1345, has its or his offices, stores, factories, workshops, agencies, or stations."

R. S., 1347, am.

2. Article 1347 of the Revised Statutes, 1909, as amended by the act 3 George V, chapter 18, section 1; 7 George V, chapter 18, sections 1 and 2, and 10 George V, chapter 23, section 4, is again amended:

Additional tax.

Proviso.

a. By replacing paragraph *b* of division I by the following:

"*b.* An additional tax of thirty dollars for each place of business in the cities of Montreal and Quebec and of fifteen dollars for each place of business in any other municipality; provided, however, that if the amount of the paid up capital of the company is under twenty-five thousand dollars, the amount of the additional tax shall be reduced to half;"

b. By inserting after the word: "railway", in the first line of paragraph *c* of division I, the words: "or navigation";

c. By replacing the second paragraph of paragraph *c* of division I by the following:

Reduction of taxes by Lt.-Gov. in C. to certain incorporated companies.

"The Lieutenant-Governor in Council may allow such reduction of taxes, for a fixed or undetermined period, as he may deem just, to any incorporated company coming under this division, and:

i. Having its head office outside of the Province and doing business in the Province; or

ii. Having its head office in the Province, but the greater part of its corporate assets outside of the Province; or

iii. Having its head office in the Province but doing only the business therein of holding the stock, bonds and other securities of other incorporated companies, having their head office in the Province and carrying on business therein.";

d. By adding the following paragraph to division V:

Id., for certain navigation companies.

"*c.* The Lieutenant-Governor in Council may allow, for a fixed or undetermined period, such reduction of taxes, as he may deem just, to a navigation company coming under this division, and:

i. Having its head office outside of the Province and owning or using vessels running between ports in this Province and ports outside, or merely calling at a port or ports in this Province; or

ii. Having its head office in the Province and owing or

using vessels running only between ports outside, or between ports in this Province and ports outside, or merely calling at one or more ports in this Province.”;

e. By replacing in the first line of the French version of paragraph *a* of division XIII the words: “les recettes brutes”, by the words: “le revenu brut.”

3. Article 1348 of the Revised Statutes, 1909, is amended R. S., 1348, by adding thereto, after the word: “year”, in the third^{am.} line thereof, the words: “with legal interest from that date.”

4. This act shall come into force on the day of its^{Coming into} sanction.^{force.}

CHAP. 34

An Act to amend the act respecting succession duties

[Assented to, the 21st of March, 1922]

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

1. Article 1375 of the Revised Statutes, 1909, as enacted R. S., 1375, by the act 4 George V, chapter 9, section 1, and amended^{am.} by the acts 7 George V, chapter 20, section 1, and 8 George V, chapter 24, section 1, is again amended:

a. By replacing paragraph 2 thereof by the following:

“2. In the collateral line:

“*a.* If the succession devolves to the brother or sister,^{Duties in} or descendant of the brother or sister of the de-^{collateral}ceased: line.

In estates the value of which, after deducting the debts and charges existing at the time of the death:

Does not exceed fifty thousand dollars. 5½%

Exceeds fifty thousand dollars, but does not exceed one hundred thousand dollars. 9%

Exceeds one hundred thousand dollars. 11%

“*b.* If the succession devolves to the brother or sister, or son or daughter of a brother or sister, of the father or mother of the deceased:

In estates the value of which, after deducting the debts and charges existing at the time of the death:

Does not exceed fifty thousand dollars. 6½%