

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.}

C H A P. 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 collateral line.} or descendant of the brother or sister 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. 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%

Exceeds fifty thousand dollars, but does not exceed one hundred thousand dollars 10%
 Exceeds one hundred thousand dollars 12½%

“c. If the succession devolves to any other collateral within the heritable degrees:

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 9%

Exceeds fifty thousand dollars, but does not exceed one hundred thousand dollars 12%

Exceeds one hundred thousand dollars 15%”;

b. By replacing the words: “If the value of the property transmitted”, in the second line of paragraph 3, by the words: “In estates the value of which, after deducting the debts and charges existing at the time of the death”.

R. S., 1381, am.

2. 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, and 9 George V, chapter 21, section 1, is again amended by inserting therein, after the word: “estate”, in the sixteenth line of paragraph 7 thereof, the words: “nor the discharge of any such debt by an estate.”

Id., 1387b, am.

3. Article 1387b of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 10, section 1, and amended by the acts 7 George V, chapter 20, section 4, and 8 George V, chapter 24, section 8, is again amended:

a. By replacing paragraph 2 thereof by the following:

“2. In the collateral line:

“a. If the property is transmitted to the brother or sister, or descendant of the brother or sister of the deceased:

Where the total value of such moveable property, after deducting such debts and charges:

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 property is transmitted to the brother or sister, or son or daughter of a brother or sister, of the father or mother of the deceased:

Where the total value of such moveable property, after deducting such debts and charges:

Duties in collateral line.

Does not exceed fifty thousand dollars..... 6½%

Exceeds fifty thousand dollars, but does not exceed one hundred thousand dollars..... 10%

Exceeds one hundred thousand dollars..... 12½%

“c. If the property is transmitted to any other collateral within the heritable degrees:

Where the total value of such moveable property, after deducting such debts and charges:

Does not exceed fifty thousand dollars..... 9%

Exceeds fifty thousand dollars, but does not exceed one hundred thousand dollars..... 12%

Exceeds one hundred thousand dollars..... 15%”;

b. By replacing the words: “If the value of the property transmitted”, in the second line of paragraph 3, by the words: “Where the total value of such moveable property, after deducting such debts and charges”.

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

C H A P. 35

An Act to amend the Revised Statutes, 1909, respecting motor vehicles

[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 1388 of the Revised Statutes, 1909, as amended by the acts 4 George V, chapter 12, section 1; 7 George V, chapter 21, section 1; 8 George V, chapter 26, section 1, and 11 George V, chapter 30, section 1, is again amended by adding thereto the following paragraphs:

“5. The words “pleasure vehicle” mean a motor vehicle having pneumatic tires used exclusively for the transportation of persons and able to accommodate not more than seven persons.”

“6. The words “commercial vehicle” mean trucks, delivery waggons, autobusses, traction motors with or without trailers, or other similar motor vehicles, and generally all motor vehicles other than those above defined by the words “pleasure vehicle”.

“7. The word “autobus” means a motor vehicle used