

subject to payment of duty. person, under the provisions of the act of the Parliament of Canada 9-10 George V, chapter 36 (*The Bankruptcy Act*), shall be subject to the payment, by the acquirer, of a duty of two and one-half per cent, for the benefit of His Majesty.

Sheriff to collect duty. Such duty of two and one-half per cent shall be collected by the sheriff of the district, and shall be calculated upon the amount stated in the deed of sale, transfer or conveyance, provided that such sum be greater than the amount of the first hypothec upon the immoveable sold, transferred or conveyed, and upon one-half the value shown on the municipal valuation roll, if such sum be not greater than such amount or if there be no hypothec. Nevertheless, if the amount mentioned in the deed as aforesaid, although less than the amount of the first hypothec, be greater than one-half of the municipal valuation, the duty shall be calculated upon the amount fixed by the said deed.

How calculated.

Remuneration of sheriff. The sheriff of the district who collects any amount under this article, shall be entitled to such remuneration as may be fixed by the Lieutenant-Governor in Council.

Penalty for non-payment of duty.

"1387l. Every person who acquires any immoveable property, and who neglects or refuses to pay the amount of the duty imposed by article 1387k, in the cases mentioned in such article, shall incur a penalty equal to double the amount of the duty exigible, which penalty may be recovered by the Attorney-General, for His Majesty, before any court having jurisdiction.

Summary Procedure.

Every such action shall be considered as a summary action, and shall be governed by the provisions of articles 1150 to 1162, inclusive, of the Code of Civil Procedure."

Coming into force.

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

CHAP. 29

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

[Assented to, 19th of March, 1921]

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

Certain deeds validated.

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.

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.

Declaration may be made by possessor in certain case.

3. This act shall not affect pending cases, nor the acquired rights of third parties.

Pending cases, etc.

CHAP. 30

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

[Assented to, 19th of March, 1921]

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 R. S., 1388, amended by the acts 4 George V, chapter 12, section 1; 7^{am.} George V, chapter 21, section 1; and 8 George V, chap-