

thereof, by the words: "vendor, transferor or assignor shall".

Coming into
force.

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

CHAP. 21

An Act to amend the Revised Statutes, 1909, relating to succession duties

[Assented to, 17th of March, 1919]

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

R. S., 1381,
am.

1. 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, and 8 George V, chapter 24, section 6, is again amended:

a. By adding at the end of sub-paragraph *e* of paragraph 2 thereof the words: "and the domicile in this Province elected for all the beneficiaries and for the executor, trustee or administrator, where the statement prepared under paragraph 5 of this article and relating to each of them may be forwarded, and where all notifications, demands and suits relating to the succession duties due by each of them may be made";

b. By inserting therein, after the words: "to his address" in the third line of paragraph 6 thereof, the words: "or to the domicile in this Province elected for all the beneficiaries and for the executor, trustee or administrator";

c. By replacing the words: "unless the said duties have been paid, or unless a certificate has been delivered by the collector of provincial revenue to the effect that no duty is exigible", in the eleventh, twelfth and thirteenth lines of paragraph 7 thereof, as replaced by the act 8 George V, chapter 24, section 6, by the words: "unless the duties exigible have been paid in full, and unless a certificate to the effect that such duties have been paid or that none are exigible has been delivered by the proper collector of provincial revenue";

d. By inserting therein, after paragraph 7 thereof, the following paragraph:

"7a. In the case of any transmission, in this province, owing to the death of a person domiciled therein, of moveable property locally situated outside the Province at the time of such death, no certificate mentioned in paragraph 7 of this article to the effect that the duties, if any, exigible under this section, have been paid, may be issued nor obtained before the duties exigible under the following section have been paid."

2. Article 1387*h* of the Revised Statutes, 1909, as R. S., 1387*h*, enacted by the act 4 George V, chapter 10, section 1, and am. 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, and 8 George V, chapter 24, section 13, is again amended:

a. By adding at the end of sub-paragraph *e* of paragraph 2 thereof the words: "and the domicile in this Province elected for all the beneficiaries and for the executor, trustee or administrator, where the statement prepared under paragraph 4 of this article and relating to each of them may be forwarded, and where all notifications, demands and suits relating to the succession duties due by each of them may be made";

b. By inserting therein, after the words "to his address" in the third line of paragraph 5 thereof, the words: "or to the domicile in this Province elected for all the beneficiaries and for the executor, trustee or administrator";

c. By replacing the words: "unless the said duties have been paid, or unless a certificate has been delivered by the collector of provincial revenue to the effect that no duty is exigible", in the eleventh, twelfth and thirteenth lines of paragraph 6 thereof, as replaced by the act 8 George V, chapter 24, section 13, by the words: "unless the duties exigible have been paid in full, and unless a certificate to the effect that such duties have been paid or that none are exigible has been delivered by the proper collector of provincial revenue".

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