

by inserting in the first line of division III thereof, after the words: "for a peddler", the words: "for each revenue district".

35. Article 968 of the Revised Statutes, 1909, as re-R. S., 968, placed by the act 7 George V, chapter 17, section 6, is ^{am.} amended by striking out, in the first paragraph thereof, all the words after the word: "fifty", in the fourth line thereof.

36. Sections 7, 10, 11, 12 and 13 of this act shall come ^{Coming into} into force on the first of May, 1918; the other sections of ^{force.} this act shall come into force on the day of its sanction.

CHAP. 24

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

[Assented to 9th February, 1918]

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 R. S., 1375, enacted by the act 4 George V, chapter 9, section 1, and ^{am.} amended by the act 7 George V, chapter 20, section 1, is again amended by replacing the word: "descendant", in the second line of sub-paragraph *b* of paragraph 2 thereof, by the words: "son or daughter".

2. The following article is inserted in the Revised R. S., 1376*b*, Statutes, 1909, after article 1376*a*, as enacted by the act enacted. 5 George V, chapter 25, section 1, to wit:

"1376*b*. For the purposes of this section, a disposition ^{Property in} which consists of leaving to one or more survivors of ^{joint} several joint proprietors a property held in common or ^{ownership.} joint ownership before the death, is assimilated to a gift in contemplation of death, and the share of the deceased shall be subject to the payment of succession duties."

3. Article 1377*a* of the Revised Statutes, 1909, as R. S., 1377*a*, enacted by the act 5 George V, chapter 24, section 2, is ^{am.} amended by inserting therein, after the word: "transmitted," in the first line thereof, the words: "in direct line".

R. S., 1379, am. **4.** Article 1379 of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 9, section 1, and amended by the act 5 George V, chapter 24, section 3, is again amended:

a. By replacing the first paragraph thereof by the following:

Exemption for religious, &c., purposes. **"1379.** No duty shall be leviable on the first one thousand dollars of each legacy bequeathed for religious, charitable or educational purposes, carried on by a corporation or person domiciled within the Province.";

b. By inserting after the word: "article," in the second line of the second paragraph thereof, the words: "as well as that of five thousand dollars to be deducted under article 1375".

R. S., 1380, am. **5.** Article 1380 of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 9, section 1, and amended by the act 5 George V, chapter 25, section 2, is again amended by inserting therein, after the words and figures: "in article 1376a," in the amendment made by

Insurance. section 2 of the act 5 George V, chapter 25, the words: "as well as any insurance beneficiary".

R. S., 1381, am. **6.** 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, and 7 George V, chapter 20, section 3, is again amended:

Insurance. a. By adding after the words and figures: "in article 1376a", in the amendment made by section 3 of the act 5 George V, chapter 25, the words: "as well as any insurance beneficiary";

Transfers, &c., invalid if duties not paid. b. By replacing paragraph 7 thereof by the following: **"7.** Subject to the provisions of article 1380, no transfer of the properties of any estate or succession shall be valid, nor shall any title vest in any person, if the taxes payable under this section have not been paid; and no executor, trustee, administrator, curator, heir, legatee or donee as aforesaid shall consent to any transfer or payment of legacies, and no person or corporation, or transfer agent for a corporation, shall accept or register in his or its books any transfer of shares, and no insurer may make a valid payment of the amount due by reason of a death, 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, and no registrar may enter in his books the transfer of any immoveable

property, or of a debt affecting any immoveable property, by privilege or hypothec, made by an estate, unless the certificate of the proper collector of provincial revenue or of the proper collector of succession duties, to the effect that such duties have been paid or that no such duty is exigible, has previously been registered at length in his office. And any executor, trustee, administrator, curator, heir, legatee or donee as aforesaid, or any person, corporation or transfer agent, or any insurer, violating the provisions of this paragraph, is liable to a penalty equal to twice the amount of the duty, when any duty is exigible, or to a penalty of not more than one thousand dollars when no duty is exigible, and, on failure to pay such penalty in either case, the offender,—and, if the latter is a corporation, its president or manager,—is liable to imprisonment for not more than one month, and the amount of the penalty may be levied on his personal property.

The Lieutenant-Governor in Council may, on such terms and conditions as he may deem advisable, authorize the payment by an insurer of a sum due under an insurance policy, before the payment of the succession duties or before the delivery of a certificate of the collector of provincial revenue to the effect that no duty is exigible.”; ^{Payment may be authorized in certain cases.}

c. By replacing the words: “the true value has not been mentioned in the declaration, or it has not been valued at the ordinary market value,” in the sixth, seventh and eighth lines of paragraph 9 thereof, by the words: “the declaration has not given the real value, or the value given is not the real value”.

7. The following article is inserted in the Revised Statutes, 1909, after article 1386, as enacted by the act 4 George V, chapter 9, section 1, to wit: ^{R. S., 1386a, enacted.}

“**1386a.** For all the purposes of this act, the collector of succession duties appointed for that purpose for a district or for the Province shall be included under the designation: “collector of provincial revenue”. ^{Collector of succession duties.}

8. Article 1387b of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 10, section 1, and amended by the act 7 George V, chapter 20, section 4, is again amended by replacing the word: “descendant,” in the second line of sub-paragraph b of paragraph 2 thereof, by the words: “son or daughter”. ^{R. S., 1387b, am.}

9. The following article is inserted in the Revised Statutes, 1909, after article 1387da, as enacted by the act 5 George V, chapter 25, section 5, to wit: ^{R. S., 1387db, enacted.}

Property in
joint
ownership.

"1387db. For the purposes of this section, a disposition which consists of leaving to one or more survivors of several joint proprietors a property held in common or joint ownership before the death, is assimilated to a gift in contemplation of death, and the share of the deceased shall be subject to the payment of succession duties."

R. S., 1387d,
am.

10. Article 1387d of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 10, section 1, and amended by the act 5 George V, chapter 24, section 5, is again amended by inserting therein, after the word: "transmitted," in the first line of the second paragraph thereof, the words: "in direct line".

R. S., 1387f,
am.

11. Article 1387f of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 10, section 1, and amended by the act 5 George V, chapter 24, section 6, is again amended:

a. By replacing the first paragraph thereof by the following:

Exemption
for religious,
&c., pur-
poses.

"1387f. No duty shall be leviable on the first one thousand dollars of each legacy bequeathed for religious, charitable or educational purposes, carried on by a corporation or person domiciled within the Province.";

b. By inserting after the word: "article," in the second line of the second paragraph thereof, the words: "as well as that of five thousand dollars to be deducted under article 1387b".

R. S., 1387g,
am.

12. Article 1387g of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 10, section 1, and amended by the act 5 George V, chapter 25, section 6, is again amended by inserting therein, after the words and figures: "in article 1387da," in the amendment made by section 6 of the act 5 George V, chapter 25, the words: "as well as any insurance beneficiary,".

Insurance.

R. S., 1387h,
am.

13. Article 1387h of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 10, section 1, and amended by the acts 5 George V, chapter 24, section 7, 5 George V, chapter 25, section 7, and 7 George V, chapter 20, section 6, is again amended:

Insurance.

a. By adding after the words and figures: "in article 1387da", in the amendment made by paragraph *b* of section 7 of the act 5 George V, chapter 25, the words: "as well as any insurance beneficiary";

b. By replacing paragraph 6 thereof by the following:

"6. Subject to the provisions of article 1387*g*, no transfer of the properties of any estate or succession shall be valid, nor shall any title vest in any person, if the taxes payable under this section have not been paid; and no executor, trustee, administrator, curator, heir, legatee or donee as aforesaid shall consent to any transfer or payment of legacies, and no person or corporation, or transfer agent for a corporation, shall accept or register in his or its books any transfer of shares, and no insurer may make a valid payment of the amount due by reason of a death, 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. And any executor, trustee, administrator, curator, heir, legatee or donee as aforesaid, or any person, corporation or transfer agent, or any insurer, violating the provisions of this paragraph, is liable to a penalty equal to twice the amount of the duty, when any duty is exigible, or to a penalty of not more than one thousand dollars when no duty is exigible, and, on failure to pay such penalty in either case, the offender,—and, if the latter is a corporation, its president or manager,—is liable to imprisonment for not more than one month, and the amount of the penalty may be levied on his personal property.

Transfers,
&c., invalid
if duties
not paid.

Penalties.

The Lieutenant-Governor in Council may, on such terms and conditions as he may deem advisable, authorize the payment by an insurer of a sum due under an insurance policy, before the payment of the succession duties before the delivery of a certificate of the collector of provincial revenue to the effect that no duty is exigible.”;

Payment
may be
authorized
in certain
cases.

c. By replacing the words: “the true value has not been mentioned in the declaration, or it has not been valued at the ordinary market value,” in the sixth, seventh and eighth lines of paragraph 8 thereof, by the words: “the declaration has not given the real value, or the value given is not the real value”.

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

Coming into
force.