

C H A P. 18

An Act to amend the act imposing taxes upon Commercial Corporations, Companies, Partnerships, Associations, Firms and Persons

[Assented to 22nd December, 1916]

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

1. Paragraph *a* of division II of article 1347 of the R. S., 1347, Revised Statutes, 1909, as amended by the act 3 George V, chapter 18, section 1, is replaced by the following:

“*a.* One-tenth of one per cent upon the amount of the paid-up capital.”

2. Division VII of article 1347 of the Revised Statutes, *Id.* further 1909, as amended by the act 3 George V, chapter 18, section 1, is repealed and replaced by the following:

“VII.—*Telephone Companies*

“One-tenth of one per cent upon the amount of the paid-up capital.”

3. This act shall come into force on the first day of May, 1917. Coming into force.

C H A P. 19

An Act to amend the Revised Statutes, 1909, respecting the tax on transfers of shares, bonds, debentures or debenture-stock

[Assented to 22nd December, 1916]

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

1. Article 1362 of the Revised Statutes, 1909, is amended by adding thereto the following paragraph, to wit: R. S., 1362, am.

“In the case of shares which have no fixed par value, the amount of money which shall be paid or of stamps which Shares of no fixed par value.

