

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article 1347 of the Revised Statutes, *Id.* further 1909, as amended by the act 3 George V, chapter 18, section 1, is repealed and replaced by the following: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

shall be affixed shall be two cents for every such share, except when the market value of such share is more than one hundred dollars, in which case the amount shall be two cents for every hundred dollars or fraction thereof of such market value."

R. S., 1368*a*. am. **2.** Article 1368*a* of the Revised Statutes, 1909, as enacted by the act 6 George V, chapter 14, section 1, is amended:

Extra-pro-
vincial
companies. *a.* By inserting therein, after the word "corporation" in the second line thereof, the words: "including every extra-provincial company or corporation which has a branch, or an agency, or an office of any kind or description in the Province";

b. By adding thereto, at the end of the last paragraph thereof, the words: "or, in the case of an extra-provincial company, by the affidavit of the person constituted its chief agent in the Province by the power of attorney deposited in the office of the Provincial Secretary under article 6100".

R. S., 1368*b*, am. **3.** Article 1368*b* of the Revised Statutes, 1909, as enacted by the act 6 George V, chapter 14, section 1, is amended by inserting therein, after the words: "stock exchange", in the sixth line thereof, the words: "or every chief agent in the Province of an extra-provincial company".

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

C H A P. 20

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

[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:

R. S., 1375, am. **1.** Article 1375 of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 9, section 1, is amended:

a. By replacing the word: "belle-fille" in the third line