

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]

**H**IS 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

and in the thirty-eighth line of paragraph 1 of the French version, by the word: "bru";

b. By replacing paragraph 2 thereof by the following:

"2. In the collateral line:

Duties in collateral line.

a. If the succession devolves to the brother or sister, or descendant of the brother or sister of the deceased:

If the value of the property transmitted does not exceed fifty thousand dollars.....5½%  
 If it exceeds fifty thousand dollars, but does not exceed one hundred thousand dollars.....9%  
 If it exceeds one hundred thousand dollars... 11%

b. If the succession devolves to the brother or sister, or descendant of a brother or sister of the father or mother of the deceased:

If the value of the property transmitted does not exceed fifty thousand dollars.....6½%  
 If it exceeds fifty thousand dollars, but does not exceed one hundred thousand dollars.....10%  
 If it exceeds one hundred thousand dollars... 12½%

c. If the succession devolves to any other collateral within the heritable degrees:

If the value of the property transmitted does not exceed fifty thousand dollars..... 9%  
 If it exceeds fifty thousand dollars, but does not exceed one hundred thousand dollars.12%  
 If it exceeds one hundred thousand dollars...15%";

c. By replacing the words: "3. If the succession devolves to a stranger...10%", in the first line of paragraph 3 thereof, by the following:

When succession devolves to a stranger.

"3. If the succession devolves to a stranger:

If the value of the property transmitted does not exceed fifty thousand dollars.....10%  
 If it exceeds fifty thousand dollars, but does not exceed one million dollars.....15%  
 If it exceeds one million dollars.....20%."

**2.** The Revised Statutes, 1909, are amended by inserting R. S., 1375a, therein, after article 1375, as enacted by the act 4 George V, chapter 9, section 1, a new article 1375a, as follows:

**"1375a.** The value of that part of the estate situated outside the Province shall be included for the purpose of fixing the rate of duty imposed under this section." Value on which rate to be fixed.

R. S., 1381,  
par. 9,  
replaced.

**3.** Paragraph-9 of 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, and 5 George V, chapter 25, section 3, is replaced by the following:

Commission  
may be ap-  
pointed to  
investigate  
property of  
succession.

**“9.** Whenever the Provincial Treasurer deems it necessary, he may appoint one or more commissioners to hold an inquiry regarding any property forming part of a succession or a donation *inter vivos* to which this section applies, as to whether such property has been irregularly omitted from the declaration, or the true value has not been mentioned in the declaration, or it has not been valued at the ordinary market value, or regarding any other matter arising from the administration of this twentieth section.

Report.

The commissioner or commissioners appointed under this article are bound to make a report to the Provincial Treasurer of the result of their inquiry, and they shall have the powers mentioned in, and shall be subject to the obligations imposed by articles 585, 588, 589, 591, 592, 593, 596 and 597.”

R. S., 1387b,  
am.

**4.** Article 1387b of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 10, section 1, is amended:

a. By replacing the word “belle-fille”, in the third line and in the thirty-seventh line of paragraph 1 of the French version, by the word: “bru”;

b. By replacing paragraph 2 thereof by the following:

Duties in  
collateral  
line.

“2. In the collateral line:

a. If the property is transmitted to the brother or sister, or descendant of the brother or sister of the deceased:

- If the property transmitted does not exceed fifty thousand dollars.....5½%
- If it exceeds fifty thousand dollars, but does not exceed one hundred thousand dollars.9 %
- If it exceeds one hundred thousand dollars....11%

b. If the property is transmitted to the brother or sister, or descendant of a brother or sister of the father or mother of the deceased:

- If the value of the property transmitted does not exceed fifty thousand dollars.....6½%
- If it exceeds fifty thousand dollars, but does not exceed one hundred thousand dollars.....10%

If it exceeds one hundred thousand dollars. . . . 12½%

c. If the property is transmitted to any other collateral within the heritable degrees:

If the value of the property transmitted does not exceed fifty thousand dollars. . . . . 9 %

If it exceeds fifty thousand dollars, but does not exceed one hundred thousand dollars. 12%

If it exceeds one hundred thousand dollars. . . . 15%”;

c. By replacing the words: “3. If the property is transmitted to a stranger. . 10%”, in the first line of paragraph 3 thereof, by the following:

“3. If the property is transmitted to a stranger:	When property is transmitted to a stranger.
If the value of the property transmitted does not exceed fifty thousand dollars. . . . . 10%	
If it exceeds fifty thousand dollars, but does not exceed one million dollars. . . . . 15%	
If it exceeds one million dollars. . . . . 20%.”	

5. Article 1387c of the Revised Statutes, 1909, as R. S., 1387c, enacted by the act 4 George V, chapter 10, section 1, am. is amended by adding thereto the following paragraph, to wit:

“The value of the moveable and immoveable property situated in the Province shall be included for the purpose of fixing the rate of duty imposed under this section.”

Value on which rate to be fixed.

6. Paragraph 8 of 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, and 5 George V, chapter 25, section 7, is replaced by the following:

R. S., 1387h, par. 8, replaced.

“8. Whenever the Provincial Treasurer deems it necessary, he may appoint one or more commissioners to hold an inquiry regarding any property forming part of a succession or a donation *inter vivos* to which this section applies, as to whether such property has been irregularly omitted from the declaration, or the true value has not been mentioned in the declaration, or it has not been valued at the ordinary market value, or regarding any other matter arising from the administration of this section XXa.

Commission may be appointed to investigate property of succession.

The commissioner or commissioners appointed under this article shall be bound to make a report to the Provincial Treasurer of the result of their inquiry; and they shall have the powers mentioned in, and shall be subject to the obligations imposed by articles 585, 588, 589, 591, 592, 593, 596 and 597.”

R.S., 1387j, enacted. **7.** The following section is inserted in the Revised Statutes, 1909, after section XXa of chapter fifth of title fourth thereof, as enacted by the act 4 George V, chapter 10, section 1, and amended by the acts 5 George V, chapter 24, sections 5, 6, and 7, and 5 George V, chapter 25, sections 5, 6 and 7, to wit:

“SECTION xxb

“ALLOWANCE TO BE MADE ON CERTAIN SUCCESSION  
DUTIES

Allowance  
on certain  
succession  
duties.

“**1387j.** When it is shown, to the satisfaction of the Provincial Treasurer, that in any part of the British Dominions other than the Province of Quebec, or in any foreign country, any succession duty whatever is levied on account of any property that is also subject to succession duty according to the law of this Province, he may then make, for the duty so paid, an allowance from the duties payable in the Province with respect to the same property.

Proviso.

Such allowance, however, may be made only if the Lieutenant-Governor in Council has extended the provisions of this article to such British Dominion or such foreign country, after an understanding has been arrived at that similar treatment will be accorded by such British Dominion or foreign country to the Province of Quebec.

The Lieutenant-Governor in Council may amend or revoke any order in council made under these provisions.”

Interpreta-  
tion of  
amend-  
ments.

**8.** The amendments made by paragraph *a* of section 1 and paragraph *a* of section 4 of this act to the French version of the Quebec Succession Duties Act, must not be interpreted as meaning that the word “belle-fille”, as heretofore used in the amended acts, had a meaning different from that of the word “bru”, which is substituted therefor by this act.

Coming into  
force.

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