

Issuing of license not to be taken as presumption of legality of device.

7. The issuing of an automatic distributor license for any apparatus or device shall not be considered as indicating that the Government, or any of the officials thereof, are of the opinion that such apparatus or device is one that is not prohibited by law as a gambling device or otherwise; and, should the person keeping or making use of the same be convicted in the Criminal Courts of an offence in respect of said apparatus or device, then his license for the same shall become null and void.

Penalty for infringement.

8. Any person who keeps or makes use of an automatic distributor, without the payment of the fees and duties imposed by this act, shall be guilty of an offence, and liable to a fine of not more than fifty dollars and costs, and, in default of payment thereof, to imprisonment for not more than three months.

Interference with plate, tag, &c.

9. Any person who wilfully obliterates or destroys any tag, plate, seal, or other device issued to evidence the payment of a fee or duty imposed by this act, or who wilfully removes the same from any automatic distributor, or who, after the same has been removed, wilfully attaches it to any other automatic distributor, shall be guilty of an offence, and liable to a fine of not more than twenty dollars and costs, and, in default of payment thereof, to imprisonment for not more than two months, or to both.

Coming into force.

10. This act shall come into force on the first day of May, 1915.

CHAP. 24

An Act to amend the Revised Statutes, 1909, relating to the duties imposed on successions.

[Assented to 5th March, 1915]

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

R. S., 1377, am.

1. Article 1377 of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 9, section 1, is amended by adding thereto a new paragraph, as follows:

"In the same case, each legacy payable out of the mass of the estate shall be apportioned upon the said mass in the same proportion as the debts and charges are deducted therefrom."

2. The Revised Statutes, 1909, are amended by insert- R. S. 1377a, ing therein, after article 1377 thereof, as enacted by the ^{enacted.} act 4 George V, chapter 9, section 1, a new article, as follows:

“**1377a.** In case the property transmitted forms only ^{Tax} part of an estate, the other part of which is actually si- ^{payable if} tuated without the province, no tax shall be exigible if the ^{part of estate} total value of the estate, after deducting the debts and ^{is situated} charges existing at the time of the death, does not exceed ^{outside the} \$15,000.00; if such total value does exceed \$15,000.00, ^{Province.} the tax on the value of the property actually situated in the Province shall be that enacted by article 1375, exclusive of the first sub-paragraph *a* of paragraph 1 thereof.”

3. Article 1379 of the Revised Statutes, 1909, as R. S. 1379, enacted by the act 4 George V, chapter 9, section 1, is ^{am.} amended by adding thereto a new paragraph, as follows:

“The amount not exceeding one thousand dollars to be deducted under this article, when it is payable out of the mass of the estate, situated partly within and partly ^{Deduction to} without the Province, must be deducted once only, whether ^{be made once} under this article or under article 1387f, and in the same manner and the same proportion as the debts and charges.”

4. Article 1381 of the Revised Statutes, 1909, as R. S. 1381, enacted by the act 4 George V, chapter 9, section 1, and ^{am.} as amended by the act 5 George V, chapter 25, section 3, is further amended:

a. By inserting therein, after the word: “legacies,” in the seventh line of paragraph 7 thereof, the words: “and no person or corporation, or transfer agent for a corporation, shall accept or register in his or its books any transfer of shares,”;

b. By inserting therein, after the words: “as aforesaid”, in the eleventh line of the said paragraph 7 thereof, the words: “or any person, corporation or transfer agent,”.

5. Article 1387d of the Revised Statutes, 1909, as R. S. 1387d, enacted by the act 4 George V, chapter 10, section 1, is ^{am.} amended by adding thereto two new paragraphs, as follows:

“When the moveable property transmitted, and which is ^{Legacies, how} locally situated outside the Province, forms only part of ^{apportioned,} an estate, the other part of which is situated inside the ^{in certain} Province, each legacy payable out of the mass of the estate ^{cases.} must be apportioned upon the mass of such estate in the

same proportion as the debts and charges are to be deducted therefrom.

Tax exigible
in certain
cases.

In case the moveable property transmitted, and situated outside the Province, forms only part of an estate, the other part of which is actually situated within the Province, no tax is exigible if the total value of the estate, after deducting the debts and charges existing at the time of the death, does not exceed \$15,000.00; if such total value does exceed \$15,000.00, the tax on the value of the moveable property actually situated without the Province shall be that enacted by article 1387*b*, exclusive of the first sub-paragraph *a* of paragraph 1 thereof."

R. S. 1387*f*,
am.

6. Article 1387*f* of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 10, section 1, is amended by adding thereto a new paragraph as follows:

Deduction
to be made
once only.

"The amount not exceeding one thousand dollars to be deducted under this article, when it is payable out of the mass of the estate, situated partly within and partly without the Province, must be deducted once only, whether under this article or under article 1379, and in the same manner and the same proportion as the debts and charges."

R. S. 1387*h*,
am.

7. Article 1387*h* of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 10, section 1, and as amended by the act 5 George V, chapter 25, section 7, is further amended:

a. By inserting therein, after the word: "legacies" in the seventh line of paragraph 6 thereof, the words: " and no person or corporation, or transfer agent for a corporation, shall accept or register in his or its books any transfer of shares,";

b. By inserting therein, after the words: " as aforesaid," in the twelfth line of the said paragraph 6 thereof, the words: " or any person, corporation or transfer agent,".

Coming into
force.

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