

## C H A P . 2 5

An Act to amend the acts relating to the duties imposed on successions, and to impose duties upon certain dispositions of property by gratuitous title.

[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:

**1.** The Revised Statutes, 1909, are amended by insert- R. S. 1376a, ing therein, after article 1376 thereof, as enacted by the act 4 George V, chapter 9, section 1, a new article, as follows:

“**1376a.** For the purposes of this section, the owner-ship, usufruct or enjoyment of any property shall be held to be transmitted owing to death, and the value of such property shall be liable to payment of duties, whenever there has been a disposition thereof, by gratuitous title, in any manner whatsoever, and when such disposition has taken effect less than three years before the death of the person who has made it, save in the case of:

- a. Any donation *inter vivos* in a marriage contract; or
- b. Any donation *inter vivos* to any one donee of moveable or immovable property, when the total amount given does not exceed one thousand dollars.

The validity of a donation falling within the scope of this article, and of any subsequent transfer or transmission of the property donated, shall not be affected by the non-payment of the duties imposed by this section.”

**2.** Article 1380 of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 9, section 1, is amended by inserting therein, after the word: “death”, in the third line thereof, the words: “or under a disposition such as mentioned in article 1376a.”

**3.** Article 1381 of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 9, section 1, and as amended by the act 5 George V, chapter 24, section 4, is further amended:

- a. By inserting therein, after the words: “of death”, in the third line of paragraph 1 thereof, the words: “donee under a disposition such as mentioned in article 1376a.”;
- b. By inserting therein after the words: “of death”,

in the second line of paragraph 2 thereof, the words: "donee under a disposition such as mentioned in article 1376a,";

c. By inserting therein after the word "will", in the second line of paragraph 3 thereof, the words: "or other document containing the disposition such as mentioned in article 1376a,".

R. S. 1383,  
am.

**4.** Article 1383 of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 9, section 1, is amended:

a. By inserting therein, after the word: "wills," in the fourth line thereof, the word "donations";

b. By inserting therein, after the word "will", in the eleventh line thereof, the word "donation".

R. S. 1387da,  
enacted.

**5.** The Revised Statutes, 1909, are amended by inserting therein, after article 1387d thereof, as enacted by the act 4 George V, chapter 10, section 1, and as amended by the act 5 George V, chapter 24, section 5, a new article, as follows:

Certain  
transmissions  
*inter vivos*  
deemed to be  
made owing  
to death.

**"1387da.** For the purposes of this section, any transmission within the Province by a person domiciled therein of moveable property locally situated outside the Province, shall be held to be a transmission owing to the death of such person, and shall be liable to the payment of duties, whenever there has been a disposition thereof, by gratuitous title, in any manner whatsoever, and when such disposition has taken effect less than three years before the death of the person who has made it, save in the case of:

Exceptions.

a. Any donation *inter vivos* in a marriage contract; or

b. Any donation *inter vivos* to any one donee of moveable property, when the total amount given does not exceed one thousand dollars.

Validity not  
affected by  
non-payment  
of duties.

The validity of a donation falling within the scope of this article, and of any subsequent transfer or transmission of the property so donated, shall not be affected by the non-payment of the duties imposed by this section."

R. S. 1387g,  
am.

**6.** Article 1387g of the Revised Statutes, 1909, as enacted by the act 4 George V, chapter 10, section 1, is amended by inserting therein, after the word "death", in the third line thereof, the words: "or under a disposition such as mentioned in article 1387da,".

R. S. 1387h,  
am.

**7.** Article 1387h 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 24, section 7, is further amended:

*a.* By inserting therein, after the word "death", in the third line of paragraph 1 thereof, the words: "donee under a disposition such as mentioned in article 1387*da*,";

*b.* By inserting therein, after the word "death", in the third line of paragraph 2 thereof, the words: "donee under a disposition such as mentioned in article 1387*da*,".

**8.** This act shall not affect donations made before its coming into force, nor shall it affect the exemptions created by the acts which it amends. Not to apply to certain donations or exemptions.

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

## C H A P . 2 6

An Act to amend the Revised Statutes, 1909, respecting motor vehicles.

[Assented to 5th March, 1915]

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

**1.** Article 1394 of the Revised Statutes, 1909, is replaced by the following: R. S. 1394, replaced.

**"1394.** Subject to the provisions of article 1393, the owner or the operator of a motor vehicle who does not reside in the Province, shall be subject to the provisions of articles 1389 to 1392." R. S. 1389-1392, to apply to non-residents.

**2.** Article 1405 of the Revised Statutes, 1909, as amended by the acts 1 George V (2nd session), chapter 16, section 7, and 3 George V, chapter 19, section 2, is replaced by the following: R. S. 1405, replaced.

**"1405.** Any offence against one of the provisions of this section or of the regulations made thereunder, not specially provided for, shall render the guilty party liable upon an action taken before the Circuit Court or magistrate's court, or on conviction before a justice of the peace, for the first or any subsequent offence to a fine of not less than five dollars nor more than two hundred dollars, and, Where suit for penalties to be brought.