

## CHAP. 21

An Act to amend the Revised Statutes respecting succession duties

[Assented to 29th May, 1909]

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

R.S.Q.,  
1191g,  
amended.

**1.** Paragraph 6 of article 1191g of the Revised Statutes, as enacted by the act 6 Edward VII, chapter 11, section 1, is amended by adding thereto the following words : “ or unless a certificate has been delivered by the collector of provincial revenue to the effect that no duty is exigible. Any executor, trustee, administrator, curator, heir or legatee violating the provisions of this paragraph is liable for the duty exigible upon the properties transferred.”

Id., 1191g,  
further  
amended.

**2.** Article 1191g of the Revised Statutes, as enacted by the act 6 Edward VII, chapter 11, section 1, is amended by adding thereto the following paragraph :

Interest on  
past due  
debts.

“ 8. Legal interest is exigible upon all amounts payable to the Crown under this section, after four months from the date of the decease.”

Id., 1191h,  
added.

**3.** The following article is added after article 1191h of the Revised Statutes, as enacted by the act 6 Edward VII, chapter 11, section 1 :

Monthly  
statements to  
Provincial  
Treasurer, of  
wills, &c.

“ **1191hh.** The registrar of every registration division in the Province shall, on or before the fifth day of each month, transmit to the Provincial Treasurer a statement of all wills, declarations of death, gifts *inter vivos* and contracts of marriage registered in the office of such registrar during the month immediately preceding ; in default thereof, or in the event of any omission or false allegation in such statement, each such registrar shall be liable to a fine of ten dollars and to a further fine of two dollars for each day he neglects to make such statement. If during such month, no such will, declaration of death, gift *inter vivos* or contract of marriage has been filed with him, each registrar shall, under a like penalty, be obliged to make a return to the Provincial Treasurer to that effect.”

Id., 1191m,  
added.

**4.** The following article is added after article 1191l of the Revised Statutes, as enacted by the act 6 Edward VII, chapter 11, section 1 :

“ **1191m.** The following fees shall be exacted for the furnishing by the collector of succession duties or collector of provincial revenue, as the case may be, to the representatives of deceased persons of the information and documents herein-below specified, the said fees to form part of the consolidated revenue fund of the Province :

For each extract from a document relating to a succession, and for each certificate delivered, with the exception of the first certificate (or certificates) given to such representatives.....	50c
For each search, for one year.....	20c
“ “ “ for each additional year.....	10c

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



CHAP. 22

An Act to validate certain deeds of transfer of the property of successions subject to succession duty

[Assented to 1st April, 1909]

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

**1.** All deeds transferring the ownership of the property of successions, made and passed since the twenty-fourth day of June, eighteen hundred and ninety two, are valid, notwithstanding that the duties imposed under the law relating to duty upon successions, were not paid till after the date on which such deeds were passed, or have not yet been paid, provided, in the latter case, the said duties be paid within the sixty days following the coming into force of this act.

**2.** This act shall not affect pending cases, nor the acquired rights of third parties.

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

