

XIII.—SLEEPING OR PARLOR CAR COMPANIES

Tax on sleeping car companies, &c. Every company, firm, association, or partnership doing business in the Province by either leasing sleeping cars or parlor cars to a railway company or to railway companies, or whose sleeping or parlor cars run upon the line of or are used by a railway company or railway companies within the Province :

Percentage. *a.* One-third of one per cent upon the capital of the company invested in such cars and rolling stock in use in the Province of Quebec ;

Additional tax. *b.* An additional tax of fifty dollars for each office or place of business in the cities of Montreal and Quebec, and of twenty dollars for each office or place of business in every other place."

R. S. Q., 1148, amended. **10.** The first paragraph of article 1148 of the Revised Statutes, as enacted by the act 6 Edward VII, chapter 10, section 1, is amended by adding thereto the following words : " in the case of railway companies running one or more hotels in the Province, the amount of the capital employed by any such company in running such hotels ; and, in the case of partnerships, associations, firms or persons coming within the purview of division XII of article 1145, the amount of the gross earnings upon business done in the Province during the preceding calendar year ".

Coming into force. **11.** This act shall come into force on the day of its sanction.

 CHAP. 14

An act to amend the act respecting succession duties

[Assented to 14th March, 1907]

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

R. S. Q., 1191b, amended. **1.** Article 1191*b* of the Revised Statutes, as enacted by the act 6 Edward VII, chapter 11, section 1, is amended :

(*a*) By replacing the words : " in the Province " in the third line by the words : " as defined in article 1191*c*."

(*b*) By replacing the first seven lines of the proviso to paragraph 1 by the following :

“ Provided that, in the case of a transmission in the direct line, ascending or descending, between consorts, between father—or mother-in-law and son—or daughter-in-law, when the amount passing to any one person exceeds one hundred thousand dollars, a further duty—in addition to the rate hereinabove mentioned—shall be paid on the amount so passing, as follows :”

Tax payable on certain transmissions of over \$100,000.

(c) By replacing the first seven lines of the proviso to paragraph 3 by the following :

“ Provided that in the case of a transmission in the collateral line or to a stranger, where the amount passing to any one person exceeds fifty thousand dollars, a further duty—in addition to the rates hereinabove mentioned in paragraphs 2 and 3—shall be paid on the amount so passing, as follows ”.

Extra duty if transmission to collateral or stranger.

(d) By adding at the end of the article the following paragraph ;

“ 4. Provided further, that whenever any estate or part of an estate, or any bequest or legacy, subject to this act, devolves to any person domiciled outside of the British Empire or to any association having its chief place of business outside of the British Empire, an additional duty of five per cent shall be paid upon the value of such estate, or part thereof, bequest or legacy, over and above the duty mentioned in paragraphs 1, 2 and 3 of this article.”

Further duty if transmission to person, &c., out of Empire.

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

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

“ 8. The Provincial Treasurer may, in his discretion, and upon such notice to the parties interested as the court or judge may prescribe, present a petition to the Superior Court of the domicile of any person having in his possession or under his control, any books or papers of a succession to which this section applies, or to a judge thereof, praying for an order commanding such person to produce such books or papers before the court or judge, within such delay as the court or judge may fix, for the inspection of the Provincial Treasurer or of any person appointed by the latter for that purpose. Such petition shall be accompanied by an affidavit of the Comptroller of Provincial Revenue, or of the proper collector of Provincial Revenue, setting forth that the deponent has reason to believe and does believe that the declaration made with respect to such succession under this article, has omitted or under-valued assets of the succession liable to duty, and that access to such books or papers has been refused him ; and the court or

Petition for discovery of books or papers.

Affidavit in support.

- Order of Court, &c. judge, after hearing summarily the parties present, shall, in its or his discretion, give or refuse the order.
- Production of books, &c., and inspection of same. Upon such order having been duly served upon said person, the latter shall be bound, subject to all legal penalties in case of default so to do, to produce such books or papers as aforesaid ; and upon the same having been so produced, the Provincial Treasurer or his representative, subject to the orders which the court or judge may give in that behalf, may take communication of such books or papers, and make copies of or extracts therefrom. The costs of such application and of the proceedings thereunder shall be in the discretion of the court or judge."
- Costs.
- Coming into force. **3.** This act shall come into force on the day of its sanction.

CHAP. 15

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

[Assented to 28th February, 1907]

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

- Certain deeds confirmed. **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 duties 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.
- Proviso.
- Pending cases, &c., not affected. **2.** This act shall not affect pending cases, nor the acquired rights of third parties.
- Coming into force. **3.** This act shall come into force on the day of its sanction.