

CHAP. 14

An Act to amend the law respecting licenses, and taxes upon commercial companies and corporations

[Assented to 20th May, 1905]

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

63 V., c. 12,
art. 229,
amended.

Non-resident
commercial
traveller act-
ing for firms
outside
Canada.

1. Article 229 of the Quebec License Law, 63 Victoria, chapter 12, is amended by adding thereto the following clause :

“ 7. If a person not residing in the province, to act as a commercial traveller by soliciting or taking orders for, or selling goods, wares or merchandise, other than intoxicating liquors, or by advertising or offering such goods for sale, by sample, catalogue, or price list, for a person, firm or corporation having no place of business in Canada.”

Arts. added
after id.,
341d

2. The following section and articles are added after article 341d of the said act :

SECTION VIII C

NON-RESIDENT COMMERCIAL TRAVELLERS REPRESENTING PERSONS,
ETC., HAVING NO PLACE OF BUSINESS IN CANADA

License re-
quired from
non-resident
travellers sel-
ling for per-
sons outside
Canada.

“ **341e.** Any person, not residing in the province, who is desirous of acting as a commercial traveller, by soliciting or taking orders for or selling goods, wares or merchandise, other than intoxicating liquors, or by advertising or offering such goods for sale, by sample, catalogue or price list, for a person, firm or corporation having no place of business in Canada, shall first obtain a license therefor from the collector of provincial revenue for the district in which he begins his operations in the province.

Duration of
license.

Such license is, subject to article 9 of this act, granted for one year, and expires on the first day of the month of May subsequent to its issue.

Penalty for
acting with-
out license.

“ **341f.** Every person, not residing in the province, who acts as a commercial traveller by soliciting or taking orders for, or selling goods, wares or merchandise, other than intoxicating liquors, or by advertising or offering such goods for sale, by sample, catalogue or price list, for a person, firm or corporation having no place of business in Canada, without being the holder of a license for that purpose, then in force,

is liable to a fine of not more than one thousand dollars, and not less than five hundred dollars for each contravention.

“**341g.** Every such person shall show his license to any collector of provincial revenue or to any person authorized in writing by a collector of provincial revenue, and in default of so doing, such person shall be held to have no license and is punishable accordingly.” License to be exhibited to collector, &c.

“**341h.** No commercial traveller licensed as aforesaid shall lend his license to another, under a penalty of three hundred dollars for each offence.” License not to be lent.

3. Article 342 of the said act is amended by adding thereto the following : Id., 342, amended.

“**X—NON-RESIDENT COMMERCIAL TRAVELLERS REPRESENTING PERSONS, ETC., HAVING NO PLACE OF BUSINESS IN CANADA**

“ For each license for a person not residing in the province to act as a commercial traveller by soliciting or taking orders for, or selling goods, wares or merchandise, other than intoxicating liquors, or by advertising or offering such goods for sale, by sample, catalogue or price list, for a person, firm or corporation having no place of business in Canada, three hundred dollars.” Amount of license.

4. Paragraph 2 of article 1143 of the Revised Statutes, R. S., 1143, as enacted by the act 59 Victoria, chapter 15, section 1, and amended by the act 3 Edward VII, chapter 19, section 1, is further amended :

1. By replacing the words : “ Every navigation company running a regular line of steamers, steamboats or other vessels in the waters thereof,” in the eighth, ninth and tenth lines, by the words : “ Every navigation company, steamship company, partnership or association owning, operating or running one or more steamships or vessels, between any place in the province and any other place in the province, or in any other province, or in any other country, or any agent of any such company, partnership or association ” ; Certain words replaced. Navigation companies.

2. By replacing the words : “ Every telegraph company working a telegraph line or part of a telegraph line therein,” in the eleventh and twelfth lines, by the words : “ Every telegraph company and every other company working a telegraph therein for the use of the public ;” Certain words replaced. Telegraph companies.

3. By adding after the words : “ railway therein,” in the twenty-first line, the following clause : Certain words added.

- Trust companies.
Certain words added.
Agents, &c.
- “ Every trust company carrying on business therein.”
4. By adding, after the word : “ companies”, in the third line of the last clause, the words : “ or upon each such partnership, association or agent respectively.”
- Id., 1144, amended.
5. Article 1144 of the Revised Statutes, as enacted by the act 59 Victoria, chapter 15, section 1, and amended by the act 63 Victoria, chapter 13, section 1, is further amended :
- Exception for certain trust companies.
1. By adding after the word : “ dividend,” in the sixth line of the paragraph respecting loan companies, the words : “ nor trust companies carrying on the business of a loan company” ;
- Paragraph added.
2. By adding, after the said paragraph respecting loan companies, the following :
- Interpretation of trust companies.
- “ The expression ‘ trust company ’ means and includes all companies commonly known as trust companies, or trust and safe deposit companies, or loan and safe deposit companies, or safe deposit companies.”
- Id., 1145, amended.
6. Article 1145 of the Revised Statutes, as enacted by the act 59 Victoria, chapter 15, section 1, and amended by the acts 63 Victoria, chapter 13, section 2, and 3 Edward VII, chapter 19, section 2, is further amended :
- Words added.
1. By adding after the word : “ companies,” in the second line, the words : “ and partnerships, associations and agents ;”
- Fifth division replaced.
2. By replacing the fifth division thereof, respecting navigation companies, by the following :

“ V.—NAVIGATION COMPANIES, ETC.

- Amount of tax on navigation companies.
- “(a) One tenth of one per cent. upon the amount of the paid up capital to five hundred thousand dollars, inclusively, and twenty-five dollars for each one hundred thousand dollars or fraction of one hundred thousand dollars for all sums over five hundred thousand dollars ;
- Additional tax for offices.
- (b) An additional tax of fifty dollars for each place of business in the cities of Quebec and Montreal, and of twenty dollars for each place of business in any other place ;”
- Id., sixth division replaced.
3. By replacing the sixth division thereof, respecting telegraph companies by the following :

“ VI.—TELEGRAPH COMPANIES

- Telegraph companies, &c.
- “ Every telegraph company and every other company working a telegraph system for the use of the public, one thousand dollars ; provided that such tax shall not be

exacted from wireless telegraph companies before the first day of July, 1906.”

4. By adding, after the ninth division thereof, respecting railway companies, the following : Division added after ninth, id.

“ X.—TRUST COMPANIES

“(a) One fifth of one per cent. upon the amount of the paid up capital to one million dollars, inclusively, and twenty-five dollars for each one hundred thousand dollars or fraction of one hundred thousand dollars for all sums over one million dollars ; Tax on trust companies.

“(b) An additional tax of fifty dollars for each place of business in the cities of Quebec and Montreal, and of twenty dollars for each place of business in every other place.” Additional tax for offices.

“(c) It is lawful for the Lieutenant-Governor in Council to allow trust companies coming under this paragraph such reduction of taxes for a fixed or undetermined period, as he may deem just, in proportion to the nature and importance of their operations in the province, when their principal place of business is beyond the limits of the province ; but the tax must never be less than one fifth of one per cent. on the amount of the capital employed in the province.” Power of Lieutenant Governor to allow a reduction in certain cases.

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

CHAP. 15

An Act to provide for a tax on transfers of shares, bonds, debentures or debenture-stock

[Assented to 20th May, 1905]

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

1. In order to provide for the exigencies of the public service, there shall be levied, in accordance with the rules hereinafter set forth, a tax upon every sale, transfer or assignment of shares, bonds, debentures or debenture-stock issued by any corporation or company, made or carried into effect in this province. Tax on sale &c. of shares &c.

2. Such tax shall be paid in adhesive stamps, issued according to the laws of this Province, and particularly in To be paid in stamps.