

Additional
tax.

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

Coming into
force.

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

C H A P . 2 0

An Act to remove doubts respecting succession duties

[Assented to 25th April, 1903]

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

R. S., 1191*b*,
amended.

1. Article 1191*b* of the Revised Statutes, as enacted by the act 55-56 Victoria, chapter 17, section 1, replaced by the act 57 Victoria, chapter 16, section 2, and amended by the acts 58 Victoria, chapter 16, section 1, and 59 Victoria, chapter 17, section 1, is further amended by adding thereto the following clause :

“Property”
defined.

“The word “property” within the meaning of this act shall include all property, whether moveable or immoveable, actually situate or owing within the province, whether the deceased at the time of his death had his domicile within or without the province, or whether the debt is payable within or without the province, or whether the transmission takes place within or without the province.”

R. S., 1191*d*,
amended.

2. Article 1191*d* of the Revised Statutes, as enacted by the act 55-56 Victoria, chapter 17, section 1, and amended by the acts 57 Victoria, chapter 16, section 3, and 58 Victoria, chapter 16, section 2, is further amended by adding, after paragraph 1 thereof, the following :

Where dec-
laration to
be made, &c.,
in certain
cases.

“1*a*. In cases of property in this province of persons dying outside the province, the will shall be deposited and the declarations filed with the collector of provincial revenue for any one of the districts in which such property is situated.”

Coming into
force.

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

