

CAP. XVI.

An Act to repeal the act 57 Victoria, chapter 11, respecting certain licenses and taxes.

[Assented to 21st December, 1895.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

57 V., c. 11,
repealed.

1. The act 57 Victoria, chapter 11, respecting certain licenses and taxes, is repealed.

Certain taxes,
&c., not af-
fected by re-
peal.

Such repeal shall not have the effect of remitting the taxes and licenses due nor the penalties incurred before the first day of October, eighteen hundred and ninety-six, which shall be collected in virtue of the said act as if the same had not been repealed.

Coming into
force.

2. This act shall come into force on the first day of October, eighteen hundred and ninety-six.

CAP. XVII.

An Act to amend the law respecting duties on successions.

[Assented to 21st December, 1895.]

HER MAJESTY, by and with the advice and consent of the Legislature 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 act 58 Victoria, chapter 16, section 1, is further amended by adding, after clause (g) of paragraph 1, the following clause:

Certain sum
to be deduct-
ed out of
whole estate
for certain
purposes.

“For the purposes of clauses (a), (b), (c), (d), (e), (f) and (g), the sum of three thousand dollars, therein mentioned, is to be deducted out of the whole estate, and not out of the share of each beneficiary.”

Interpreta-
tion.

2. This act shall not be interpreted as declaring that the law was previously different from that herein expressed.

Coming into
force.

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